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REPORT

OF THE

COMMITTEE APPOINTED BY THE GOVERNMENT OF INDIA,

IN LETTER FROM THE FINANCE DEPARTMENT, No. 5843 S. R.,
DATED THE 1ST NOVEMBER 1902, TO THE GOVERNMENT OF BENGAL,

TO CONSIDER CERTAIN SUGGESTED REFORMS

IN CONNECTION WITH THE

ADMINISTRATION OF THE DEPARTMENT OF STAMPS AND STATIONERY, AND THE PUBLIC PRESSES.

II.—APPENDICES.

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CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1903.

BOMBAY BRANCH

OF THE

ROYAL ASIATIC SOCIETY.

TOWN HALL, BOMBAY.

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APPENDIX A.

Record of the evidence given by each witness examined and of his previous written statement when submitted: also copies of any important papers filed by witnesses.

Written Memorandum of Evidence filed by Mr. T. Fisher, Deputy Superintendent of the Madras Press.

1. The cost of the Madras Government Press during the two years ending 1900-01 was as follows:—

	1900-1901. R	1899-1900. R
1. (*a*) Cash expenditure	2,23,785	2,26,069
(*b*) Book *adjustments*, such as cost of supplies by Secretary of State, amount credited to Jail department, etc.	51,199	48,778
Book *debit* against cost, such as wear and tear, pensions, etc.	67,640	62,664
Total	3,42,622	3,38,412

This is apportioned as follows for 1900-1901:—

	R
Government Press	2,65,657
Jail Branch	39,850
Type foundry	23,069
Sale and despatch of Government publications	4,009
Checking bills for work done at private presses	375
Freight, etc., on despatch of forms to Collectors	9,662
	R3,42,622

Figures for other years are not available here.

2. The Madras Press is arranged in six departments, *viz.*, (1) Composing, (2) Press and Machine, (3) Binding, (4) Foundry, (5) Store, and (6) Account, Correspondence and Publication. For the management of the Press, there are 1 Superintendent (R600—1,000), 1 Deputy Superintendent (R333—500), and 1 Assistant (R300—350). The Deputy and Assistant, in addition to the usual supervision, personally value and check all piece-work accounts.

Composing Department.—Strength 506. Average monthly cost: salaried, R1,285; piece-work, R6,078. It is divided into 11 sections, *e.g.*, Type Store, Gazette, Book Work, Job, Vernacular, Public, Revenue, Revenue Board, Public Works, Old Records and Indexes, and Confidential. Each Section is in charge of a foreman on salaries ranging from R70 to R30. There are 22 Imposers on day-extra account. Average monthly earnings of a piece-work compositor, R14-14-5.

The strength of the Reading branch, including boys, is 96, under a Head Examiner on R150. There are 18 examiners and 35 proof readers. All are salaried. The monthly cost is permanent, R2,223; temporary, R58; no day extra.

Press and Machine.—Strength 157, under an Overseer on R150. All are on monthly pay, including 38 machine menders, pay R14 to R10, and 38 hand pressmen, pay R13 to R9. Monthly cost, R1,638 permanent; R7 temporary.

Binding.—Strength 170, under a Foreman on R70. All on monthly pay. Binders receive from R13 to R5, with folding boys as low as R2 monthly. Monthly cost, R906, permanent; R229, temporary.

Foundry.—Strength 54, under a Foreman on R40. All on monthly pay. Casters receive R10 or R9, and "setting" boys as low as R2. Monthly cost, R408, all permanent.

Store.—Strength 7; cost, R74 monthly. All permanent.

Accounts, etc.—Strength 25; cost, R383. All permanent.

3. *Composition.*—All composition is paid for at the rate of 2 annas per 1,000 ens, including distribution and the correction of compositors' errors. With the exception of job work, the matter is made up and imposed by salaried or day extra men. Authors' corrections are paid for at the rate of 2 annas per hour for the time passed by the Deputy or Assistant Superintendent as proper for the work done, irrespective of the time actually occupied.

I have tested experimentally several of the older machines and am of opinion that with our comparatively unskilled and cheap labour it is not at present economical to employ complicated and expensive machinery for Government Printing. The high rates paid in Calcutta may turn the scale in favour of machinery, but I do not think so.

4. Any general attempt to improve the quality of compositors' work will result in increased expenditure; if a higher rate were paid, better educated men might be attracted. Compositors' wages in Madras have been stationary for the past 40 years, while those of other occupations have increased, so that in spite of better education generally, there is no improvement in the quality of the compositors' work.

It is unfair to expect compositors to set up from bad manuscript at ordinary rates, but they are paid the same price for reprint matter for which a reduction is made in the Trade Union scale in London, so that one compensates for the other to some extent. Much of our copy is, however, of such a nature that no private firm would accept it without charging extra rates. The fair copying of bad drafts would in many instances save time, but there is no staff in the Press available for the purpose. I submit that the department sending in the work should do this, and that the Press Superintendent should be authorised to return all copy which, in his opinion, is badly prepared.

In Madras we have a system of training 'Volunteer' compositors by classes before and after office hours, but we cannot get a sufficient number of boys to supply the requirements of the Press. They prefer to go to a Native Press where they get a few rupees per month as soon as they know their cases, and when they are about 18, they come to us as competent compositors. The earnings of such men, when first employed, is only about half their earnings after they have been 4 or 5 years in the Press. The men who go through our course of training are better in every way, and frequently become Foremen in district presses, etc.

A superior type of readers would effect an improvement both in quality and outturn especially if, as in England, they had a practical training in composing. They would of course be more costly, but the increased expenditure would be counterbalanced by better work being done more quickly. The introduction of one or two European trained readers would be of great service as they could read the more important work and train the junior men.

5. I do not think that the complaints of delays are numerous when the number of different works done is taken into account. Delays are due mainly to a sudden pressure which even overtime cannot cope with, and the average time taken over the work cannot be reduced except at an increased cost. To cope with such exceptional pressure a larger staff with correspondingly larger buildings, plant, etc., must be employed; they would be kept waiting when there was a normal quantity of work in the Press, for which waiting they would have to be paid either direct by an hour allowance or by an increase in the piece-work rate in order to enable them to earn a fair monthly average wage.

6. The amount of type kept standing on proof largely increases the cost of the work. Government presses receive no credit for this, but private presses would charge for it. In Madras we have some works in type since 1894.

There is a tendency to keep too much matter standing for press purposes in order to save re-composition. For instance, depreciation, wear and tear, and interest on a page of pica out of use for one year would equal the cost of resetting it, while if it were nonpareil tabular matter altered yearly, a saving of about 70 per cent on composition cost might be effected by keeping it standing.

7. The outturn of our casting machines is calculated to provide sufficient type to make up for wear and tear and additional standing matter, though, when several large works are on proof together, there is sometimes a delay for want of type. If our allotment were increased, this would be avoided.

8. Madras supplies no type except occasionally small vernacular founts to other provinces. Our average cost per pound of type, etc., in 1900-01 was 4 annas 9¼ pies. The metal used cost 2 annas 8½ pies per pound. Except a few heading types we receive no types from the India Foundry nor do I think it would be economical to do so. Our roman faces and vernaculars are different and we save freight by buying the heaviest metal—lead—from the local arsenal, as well as Straits tin in the local market. It is also a great convenience to be able to cast at once any special types that may be wanted.

9 In Madras Press the normal hours are from 9 A.M. till 5 P.M. with one hour mid-day interval; in the busy season the hours are from 9 A.M. till 6 P.M. Payment for overtime does not commence till 7 P.M. so that a man who works till 9 P.M. receives payment for 2 hours' overtime at the rate per hour of his daily pay. He therefore receives a lower rate per hour for overtime, which is contrary to the practice of private firms who, often in India, and always in England, pay overtime at a higher rate.

In 1900-01 overtime cost Rs.535, or about 7 per cent on the payments to workmen. This excludes piece-work compositors who receive only their actual earnings according to the work done.

As far as the press is concerned, the sums paid as overtime are capable of little reduction without increasing plant and staff in the manner suggested above.

No overtime is worked without the sanction of one of the Superintendents, and as the men are not well paid for such extra hours, I do not think that any further check is necessary.

10. The accommodation in the press in Madras is sufficient.

11. Paper for all large consumers is sent in bales direct to the press by the Stationery office and statements of consumption are furnished periodically. The annual supply both for scriptory and printing purposes is supplied direct to small offices, from whom it is received by the press in small quantities with the indent for the work. This often causes expenditure for rail charges and cooly hire.

The Superintendent of Stationery calls for tenders for the supply of paper, and on the report of the Government Press as to the quality, etc., of the tenders, makes the contracts for the supply. About 10 per cent of such supplies are tested by the press before acceptance. In 1900, in consequence of the combination of the Indian Mills, the restriction that the paper must be of Indian manufacture was removed and English paper was obtained through local agents. Last year the whole supply was obtained through the India Store Department at a saving of R1,30,000.

The suggestions I would submit are that the Superintendent or Assistant Superintendent of Stationery should be a practical paper-maker; that local tenders should not be restricted to Indian manufactures; and that the system prevailing in the English Stationery office of having standard samples for quality be adopted. These are issued with the tenders, and tenderers state the price per pound at which they will supply an identical paper. Our system is to accept any sample put in by a mill which appears to be suitable in quality and price. When the combination among Indian Mills existed, this system may have caused competition to produce a better quality at the price fixed by the Mills, but it is a question whether under present conditions more uniformity and a better price would not be obtained by fixing certain standard qualities.

12. In Madras there is no valuation system of work done in order to show a profit. The accounts are arranged so as toshow the actual cost per page and per 100 impressions. Where there is a system of valuing the outturn in order to show a profit, there must be a greater expenditure on accounts.

13. I do not think that under present circumstances any large reduction of expenditure on the press is feasible. Some saving would be effected if the Superintendent were invested with discretionary powers as to the manner in which the work should be done. It is often possible to dispense with some columns in a tabular statement by transferring a few remarks as foot-notes. In the *Madras Gazette* we effect a saving weekly by making headlines of taluk and village names in land notifications instead of having them in special columns. Thick type can be used for lines intended to be prominent, instead of printing them in red ink, etc. By the use of thick type and italics the Madras Monthly Indexes (formerly done as tabular matter) are now printed as plain matter with a saving of about 40 per cent in the cost. These are small details, but my experience is that such suggestions by the Superintendent are often resented, and he, having no authority in the matter, refrains from making them.

As to the improvement of the outturn by the use of more modern machinery, we are restricted somewhat by the small fixed budget grant for home purchases, but I do not consider that there are any grounds for the opinion that the Government Presses generally are behind the times, except perhaps in Jail presses where it is desirable to encourage hard labour. In India with certain classes of work and our cheap labour, machine-work may become more expensive than hand labour. For example, in all the Government Presses I have seen there is a larger proportion of hand presses than in the best private presses. It takes longer to prepare the types for printing—'make ready' as it is technically termed—on a cylinder machine than on a press; also longer for alterations, such as changing a printed signature to a resolution; so that when only a small number of copies is required—as is the case with notes, etc.—and power is running to waste and an expensive machine is stopped frequently, hand press work is cheaper. Even presuming 20 or 30 copies are printed on a machine, the presses would still be required in such cases as when six proofs of a 400-page work are wanted in, say, one hour—not an unusual requirement. It would not pay in this case to stop a large number of machines for this purpose. The cylinder machinery we have is certainly as modern as that in private presses in India. If our budget allows, we order one or two machines yearly—always of the latest Wharfdale pattern—but we do not order the expensive America two-revolution presses which are now being laid down in advanced English offices, because we should get little benefit from the greater speed they run at. The average native could not correctly lay on the sheets fast enough and they contain inking arrangements, etc, useful for half-tone work which we rarely have to do, but for which we should have to pay an increased price. Laying-on machines have also been introduced. The cheapest I have had offered me, costs R1,600; depreciation, wear and tear, and interest on this comes to at least R160 per annum; yet a man will do the work for R96. In England where such a man would have to be paid R60 or R70 monthly, it might pay to use such machines. Take folding machines: the Superintendent, S. P. C. K. Press, Madras (when new to the country), obtained a folding machine, at a cost of £80, which with two attendants produced 11,000 copies per day: five boys, costing R22 monthly, would have turned out the same number. By machine the expenses were as follows: depreciation, etc., on R1,200, R12; attendants, R15; power, oil, etc., R3; representing a total of R30 or a loss of R8 monthly—presuming the machine could always be kept in full work.

With composing machinery in its present stage, our cheap labour precludes its economical employment for all classes of work. In English newspaper offices the Linotype is economical, because the labour is about four times as dear, type costs nearly three times as much, and there are fewer corrections. The fact that double shifts are suggested by the Company's agents indicates that the machine is not economical under ordinary conditions. Presuming that 4,000 ems are produced per hour, a machine on an eight-hour shift will earn R*133* monthly, while the expenses without labour, will be R*151* per month, *i.e.*, 10 per cent depreciation, R85; interest at 8 per cent, R28; oil, R3; power, repairs, and incidentals, R15. (The two last are the Company's Agents' figures.)

The reduction of the pension list by restricting pensions to clerical establishment, foremen, section-holders, confidential workmen and superintending staff, would effect a considerable reduction in expenditure. Last year the cost of production at the Madras Press was increased by 10 per cent or 1 anna 6 pies per foolscap pica page, owing to pensions. I know men who have taken pension from Government who have subsequently worked in private presses.

The expenditure in *Calcutta* printing might perhaps be reduced by the establishment of a press for non-urgent work at Madras or at some other place where labour and rent are cheaper. The piece-work rates for composition at Calcutta are 33 per cent higher than at Madras. Such a press would have to be started on a small scale and extended gradually so as not to dislocate local labour conditions.

14. I know of no private press or combination of presses that could do Government work, and presuming a company started such a press, it could, at the expiration of their contract after the Government Press had been abolished, dictate any terms it pleased for a renewal. Such a change would not be economical. A general comparison was made in Madras in 1897, and it was found that Government made a profit of about 40 per cent on the capital invested compared with the rates paid to private presses for Government work. Of course if the whole work were given out to contract, more favourable terms than these would be obtained. If private work is cheaper, it can only be because Government pay its man a higher wage, or that they produce less for that wage than when employed in a private press; but with the piece work system this

is not the case. The Superintendents are certainly not more highly paid or more numerous in proportion to the employés than similar men in private firms; their training and experience is usually equal to the best of private firm managers, and they do not work fewer hours. Government buying in large quantities can obtain its supplies cheaper than private firms. Even if a firm would take the work at its present cost or at something below it, a staff would have to be maintained as in the Home Stationery office, in order to check accounts, prevent fraud and tricks of the trade, wasteful printing, etc.

15. There would be no advantage in introducing the point system into Indian Government Presses. It is advantageous in jobbing offices where many different sizes and descriptions of types are used together, but not for bookwork.

It is an advantage to have but one style of face, and I think that the old style face in the India Press should be relegated to bookwork and one style kept for all current work. In Madras we have no old style romans.

16. If the Superintendents of Printing and of Stationery are both practical men, I do not think that any useful purpose proportionate to its cost would be served by the creation of a Department of Printing and Stationery with an expert at its head.

17. The following information is supplied regarding the employment of Jail labour in Madras. Two hundred and eighty convicts, and 26 free labour men are employed, distributed as follows:—

	Free.	Convicts.
GENERAL.		
Foreman (R150)	1	...
Clerk	...	1
COMPOSING.		
Deputy Foreman (R60)	1	...
Imposers	2	...
Compositors	...	27
,, (learners)		8
Proof readers	1	2
Reading boy	...	1
PRESS AND MACHINE.		
Mechanic	1	...
Pressmen and bullers	1	39
,, (learners)	...	7
Machine men	3	31
,, (learners)	...	9
On treadmill	...	50
BINDING.		
Assistant Foreman	1	...
Binders	4	55
BINDING—*contd.*		
Binders (learners)	...	13
Machine rulers	1	6
Juveniles	...	13
STORE.		
Storekeeper	1	...
Lascar	...	1
SERVANTS.		
Messenger	1	...
Cartmen	2	...
Servants	...	7
At school (variable)	...	11
WARDERS.		
Deputy Chief Warder	1	...
Warders	5	...
	26	280

The work done is job work, such as standard forms for mofussil use, registers, envelopes, etc., which are printed, bound, and despatched by the press. When there is a pressure of work at the Government Press, forms are sent to the Jail to be struck off.

My experience is that (apart from the saving effected by convicts being employed on remunerative labour and taking quality and time into consideration) no large profit is made by Government printing being done by convicts instead of by free labour. The principal reasons for this are the lack of educated convicts, the large proportion of learners owing to the small number of long-sentence convicts, the necessity for warders, the cost of free labour to instruct the convicts, and the greater wear and tear of machinery, type, etc., owing to the unskilled labour.

In the Madras Penitentiary the press is not managed by the Jail department, but the labour is hired out to the Government Press, and the Jail is credited with practically the same rates as are paid for corresponding free labour in Madras. As at the Government Press, the compositors' work is valued and paid for on the piece system. The credit for machine men by monthly salaries varies from R10 to R8 monthly; inkers and takers off, R7 and R6; binders, R8 to R4; rulers, R7; sewers, R4; amounting in all to R1,300 monthly. The salaries of 6 warders, costing R74 monthly, and R158 monthly for house-rent for the Jail buildings occupied by the press, are also paid to the Jail department.

The cost of work done during 1900-1901 was—

	Government Press.	Penitentiary Branch.
	R a. p.	R a. p.
Per page of pica foolscap folio	0 14 8	0 14 7
Per 1,000 impressions	1 3 8	0 11 5

The cost includes supervision, wear and tear, etc., in both cases. The cost per 1,000 impressions does not admit of fair comparison as only job forms and very heavy numbers of copies are done at the Jail, whereas at the Government Press the number of copies of each work is much smaller, causing ten times as many stoppages for making ready. This makes the free labour cost appear to be more than the Jail cost. The composing cost, thought 1 pie higher, would be really lower if allowance were made for the different and better class of work done and the expenses for overtime, etc., for urgent work.

18. The principal difference in procedure between the Bengal and Madras Presses is that the former value their outturn and show a profit, which is not done in Madras. It does not appear that any useful purpose is served by valuing the work done at the Jail Presses; it is simply a debit from one department at the expense of another, and unless a uniform scale of comparison is adopted the practice causes misleading comparisons. In this connection I submit * an extract from a paper which led to the representation of the Government of Madras referred to in the Proceedings of the Government of India, Home Department (Jails), Nos. 550-561. dated the 19th December 1899.

* Enclosure A.

I notice that in the Bengal Jail Press steam is employed for driving machines; at Madras, in accordance with the instructions of the Government of India, a treadmill is employed for the purpose. We pay R5 each for 50 convicts to turn this or R250 in all per month, while we could drive the same number of machines by steam for about half the cost. The printing department therefore loses in order to employ more jail labour on work of a penal nature.

Another marked difference appears to be that in Bengal the Jail Press despatches the forms in bulk to the Stationery Office which sends them to the indenting officers. In Madras the Stationery Office receives the indents and, after checking them, forwards them to the Jail where they are consolidated, *i.e.*, the number of copies of a form required by the Collectors of the different districts are totalled, and the full number is printed off; they are then despatched direct to the indenting officers and the double packing, counting, carriage, etc., by the Stationery Office is avoided. The paper for such forms is sent in bulk with the indent. This applies principally to judicial, magisterial, and revenue forms. Those for the Jail, Registration, Public Instruction, Medical, and Survey Departments are received direct from the heads of the respective departments who receive the forms in bulk and despatch them to their subordinate offices.

19. In England, with the exception of a small quantity of confidential and special work, all Government printing is executed by private firms under contract with the Controller of His Majesty's Stationery Office. The work is divided into groups according to its special nature—job work, book work, London Gazette, Patent Office specifications, etc., and the work of each large department is put up to tender under these groups, the lowest tender usually being accepted. A department such as the Admiralty may thus have three firms of printers doing its work. Schedules based on the Trade Union rates of payments to workmen are issued to intending contractors, who specify the percentage above or below the schedule price for which they will undertake the work. Although there are conditions that the contract must not be sub-let, that Trade Union wages must be paid, and although no allowance is made for reading, etc., the rate accepted is sometimes a small percentage below the schedule, the firm looking to their profit from standing matter, 'fat' or blank tabular matter, few authors' corrections, etc. The rate, however, varies for different departments, *e.g.*, the Post Office work which contains a large proportion of urgent work is usually done for a large percentage above schedule rates. Before 1887 the authors' corrections were a source of profit, as the Stationery Office could exercise very little check as to the amount charged. It was found that the amount paid averaged 25 per cent on the cost of book-work composition, so that amount is now allowed in the schedule in addition to the composing rates. The London County Council printing is done by contract under a similar schedule, the rate allowed for authors' corrections being 30 per cent.

The work is generally sent to the contractor through the Superintendent of Printing, who gives it an indent or "warrant number." He also decides the manner in which the work shall be done and whether overtime rates shall be allowed for work marked specially urgent. If he considers the work is not of an urgent nature, he refers it back to the department concerned, and on receiving a satisfactory explanation informs the printers that extra charges will be allowed. In a similar manner he approves of any exceptionally large blanks required in tabular statements, the use of coloured inks, and any other special requirement involving additional expenditure. Periodical work (such as the Army List, etc.) is sent direct to the contractor by the department, the "warrant number" of the Superintendent of Printing being obtained only at the beginning of each year. Proofs are sent direct to the departments, and in the case of papers kept a long time on proof, the contractors ask the Superintendent of Printing to send reminders. The Superintendent of Printing also calls on contractors for explanation of any delays brought to his notice by the departments.

The paper is supplied to the contractors with an allowance for spoilage by the Stationery Office, the Superintendent of Printing, in conjunction with the Examiner of Paper, selecting a suitable quality and weight. All paper is obtained by public tender. There are three Examiners of Paper (salaries from about £500 to £300 per year), who test the paper and reject it if inferior to the Stationery Office sample.

The printers' bills are checked by a staff of Examiners of Accounts, each of whom must have been apprenticed as a printer, and the senior Examiners are usually promoted to the posts of Superintendent and Assistant Superintendent of Printing. There is an Examiner of Binding, also a Receiver of Printed Forms, who passes and sees to the despatch of all work which is not delivered direct to the officers concerned. In most large departments there is also a keeper of forms and stationery or other special officer through whom all work passes to the Press or Stationery Office. He is generally a lower division clerk.

The Controller of the Stationery Office (at present T. Digby Pigott, Esq., C.B., salary £1,500 per annum) is a higher division Treasury Officer. He accepts all tenders on the advice of the technical experts and acts as a referee in cases of disputes between the examiners and the contractors. There is a branch at Dublin for the check of work done in Ireland.

I believe that the cost of the Stationery Office for salaries is about £39,000 annually.

ENCLOSURE A.

READ the following paper :—

From A. G. CARDEW, Esq, M.A., I.C.S., Inspector-General of Prisons, to the Chief Secretary to Government, dated Ootacamund, 12th September 1898, No. 5294.

In paragraph 24 of the last Resolution (Home Department No. 562-574. dated 9th November 1897) of the Government of India reviewing the Jail reports of British India, His Excellency the Governor-General in Council remarked on the importance it attached to the development of Jail manufactures, and it appended a table based on Annual Statement No. XIII of the several provincial Jail reports, comparing the *net* cost per prisoner in each Presidency after the manufacturing profits have been deducted from the total cost of maintenance. A similar comparison of the net cost per prisoner in the several provinces has appeared in the Government of India's previous reviews of Jail statistics, and it cannot be doubted that the Government of India, by thus prominently tabulating these figures each year in its resolution, indicates the importance it attaches to them and suggests that the efficiency and economy of the several provincial Jail administrations is ascertainable from them.

2. In order that such a comparison of the net cost per prisoner in the several provinces may be valid, it is, of course, necessary that the system of calculating manufacturing profits shall be the same in all the Jail departments. The need for uniformity in this respect has always been recognized, and various rulings have been passed in order to ensure it. Thus all work done by the Jail department itself is excluded from valuation, because, as Drs. Walker and Lethbridge remark in paragraph 31, chapter XXIV of their report (1888), if such work is allowed to be valued "the Jail departments under each Government rival each other in the ingenuity with which they run up the total of the estimated cash earnings". Differences in the industries carried on in jails, in the markets open, and in the plant, machinery, etc., available must exist, but the valuation of profits should, it is submitted, be conducted in all provinces on the same principles.

3. Although this principle is self-evident, if valid comparisons between Provincial results are to be made, and though it would doubtless be admitted by all local Governments, the fact nevertheless remains that in one of the largest, most lucrative and most important Jail industries, that of *Printing*, no uniform system of calculating profits exists, and, as I propose to show, the differences actually arising in this respect are so large as to render the figures of net cost of prisoners annually exhibited in the Government of India's Jail resolutions incorrect and misleading.

4. In the Government Press, Madras, the value of all work done is determined by its actual cost. This system was adopted about ten years ago, prior to which time certain fixed valuation rates were in use, and the Press used to show, I believe, a profit of some lakhs annually. Now the value of the outturn must tally exactly with the cost, for the former depends on, and arises from, the latter. In consequence of this method of valuation, the Jail department is remunerated for the work which it does for the Government Press, not by being able to take credit (by book-entry) for the value of the work turned out less cost of production, but by a daily wage being allowed at current Press-rates for the labour actually supplied. The profit thus realized is about ₹1,000 per mensem, the result of the labour of over 200 prisoners who are employed as compositors, machine-men, binders, etc. The result to the Jail department is a profit of some ₹12,000 a year.

5. This system of valuing Press outturn and paying for Jail labour has much to recommend it, and I have no proposal to make for its alteration. But it is a matter of very material importance to the Jail department that printing work done by Jail departments in other Provinces of India is valued in an entirely different way. In other Provinces the value of the outturn of the Jail presses is calculated on certain fixed valuation-rates, such as were used in Madras up to 1888. These rates vary in the different Provinces, and in some they are pitched high enough to produce an enormous profit. The profit so calculated is then placed to the credit of the Jail department, which is thereby enabled to show, in the Government of India's review, a result seemingly far more favourable than that attained in Madras, though really reached by a wholly different system of accounts.

6. Some two years ago, I obtained from the heads of the Jail department of those provinces in which printing is an important industry a copy of the schedules of rates for valuing printing work in their respective presses. Some difficulty was experienced in getting this information from Burma, and it was only after 16 months' delay and repeated reminders that it was at last elicited. The replies were then forwarded to the Superintendent of the Government Press, Madras, who was asked to be so good as to reduce the data given to a common denomination, so as to enable a reliable comparison to be made between the outturn of work in the several Jail presses, and its valuation.

7. I have now the honour to submit, in original, the reply, No. 3655, dated 25th August 1898, of the Superintendent of the Government Press, to whom I am much indebted for the labour he has bestowed on elucidating the figures. A perusal of his report will, I think, show that the differences in method of valuation of printing work between the several

Jail departments are most material. It will be seen from Mr. Hill's statement that if the outturn of the Penitentiary Press, Madras, were valued in the same manner as printing work is valued in Burma, the Jail profit (at 82·8 per cent thereon) would be, not R12,000, but R1,02,531 per annum. On a daily average population (in all classes of jails) of 8,000 convicts, this would mean a reduction in net cost of over R12½ per head, and it would largely alter the position of the Madras Presidency in the comparative table of net expenditure per prisoner shown annually in the Government of India's review of Jail statistics. Similarly, if the actual outturn in Madras were valued at North-West Provinces rates, the profit (at 49·2 per cent) would have been R38,669, while, if valued at the rates in force in Bengal, the profit (at 43·7 per cent) would have been R30,961. These figures show how large are the differences involved. If, on the other hand, in a province like that of Burma, in which, as the Superintendent of the Government Press shows, the profits from printing are unduly "inflated," the Madras method of valuing printing work were adopted, the gigantic profits now paraded year after year in the Jail administration reports would be very materially reduced, and a truer estimate of the results of Jail labour would be possible. Thus in Burma the total manufacturing profits of the Jails in 1896 were R4,45,500, of which no less than R3,12,600 were furnished by the Rangoon Central Jail, where the printing work is done. It is significant that in the Punjab the Inspector-General of Prisons, in 1895, reduced the printing rates in force in the jails of that province from 30 to 50 per cent, on the ground that these rates had been long in force and were now "exorbitant" (paragraph 67, Annual Report for 1895). If enquiry were directed to the rates in force in other provinces, a similar conclusion might be arrived at.

8. The facts and inferences brought forward in Mr. Hill's report are, I submit, sufficient to warrant the attention of the Government of India being drawn to the necessity of some uniform system of valuing Jail printing work being laid down, if the several Jail departments are to be compared on the basis of such valuation. I have no desire to see the profits derived from printing in this Presidency swollen by any exaggerated system of valuation, but it is, I submit, only reasonable that the prohibition of such exaggerated systems of valuation shall be applied to all provinces alike. I therefore trust that the Government will see fit to address the Government of India on the subject, and to bring clearly to notice the need for uniform rules on this subject.

No. 3655, dated 25th August 1898.

From—R. Hill, Esq., Superintendent, Government Press,

To—The Inspector-General of Prisons.

With reference to your letters, Nos. C. 2768, dated 19th November 1897, and C. 3106, dated 5th December 1897, and reminders thereon, asking me to reduce the information forwarded therewith to a common standard as a basis of comparison between the scales of charges adopted for the purpose of valuing the work turned out in the Jail presses of the several provinces to show how each province calculates its Jail profits, I have the honour to state that my reply has been delayed principally in order that I might obtain more detailed information, that furnished with your letter being of very little use for practical purposes. Even now I am sorry to say the information obtained is far from complete, and the figures in the accompanying statement may be taken as being merely approximate. The figures are as complete as I can make them with a sufficient degree of accuracy to suit your purposes.

2. It will be seen that I have been able to reduce the data given to a common denomination of a page of pica foolscap folio in composing and 1,000 impressions in printing, but in the binding department the numerous operations and the absence of detailed descriptions has prevented such a simple standard being adopted; it is possible to take only a few of the more simple items in which there could be little chance of mistakes in classification in the different scales. It has been presumed that other operations are in the same ratio to Madras rates. The percentages worked out from these common standards should give the comparative data you require, especially the figures against item 22 showing the difference between Madras cost and other Jail values, taking the relative difference of free labour cost into account, as by the addition of this percentage the Madras outturn can be brought approximately to the *value* of outturn of jails of other provinces. It appears to me that this is the safest basis, as the piece-work rate paid for composing a page of pica foolscap folio is presumably a fair index of the relative cost of outside labour, and also a guide to the relative cost of living in the different provinces. In making any comparison this ought to be taken into consideration. The Superintendent, Government Press, Rangoon, states that wages are from 50 per cent. to 100 per cent. higher there than in Madras. If, however, you desire to make a comparison of the different values independently of outside conditions, the figures against the two preceding items 20 and 21 will suit your purpose. It should be noted that of the cost of the work done in the Madras Penitentiary, Rs. 18,681 has been paid to the Jail department.

3. The inflated nature of the profit credited to the Jail department on account of printing work in other provinces is strikingly shown in the figures furnished by Burma. From the value of work done (R3,42,646) only R610 48 is deducted for expenses, the remainder (R2,81,598) being reckoned as profit, and these expenses include only the

salaries paid for free labour and contingencies, apparently excluding salaries of warders payments for convicts, house-rent, taxes, depreciation, interest, etc., the Central Jail taking credit for the profits which are arrived at by deducting the outlay by the Superintendent, Government Press, from the yearly outturn. The large declared profit cannot therefore be an actual profit earned for the Jail department to take credit for it. I notice that at this rate of outturn the 314 men in the Burma Jail press produce an average work to the "value" of R91 per man per mensem, while the average wage earned by free artisans outside is about R45. In this jail there is a rather large proportion of free labourers to convicts, but this the Superintendent says is due to a lack of educated convicts, about 95 per cent. of the prisoners being employed on unskilled or cooly labour, so that if this circumstance has any influence at all, it should tend to decrease—not increase—the profits compared with other provinces. The amount now paid for convict labour, etc., would not, of course, be credited to the Jail department under the Burma system of calculating profits.

4. It would be most unfair to compare the Burma profit produced without including all items of cost with the Madras figures, even if the approximate difference of 210 per cent in valuation rates were added. As you are aware, the Madras *cost* figures include every item that a business firm could possibly include in the cost of production—rent, depreciation, interest on capital sunk, material consumed, pensions, warders' salaries, etc. The Burma profit is equal to 82·1 per cent. on the outturn. If the Madras outturn were valued at the same rates and only similar items to Burma included in the "cost," a profit equal to 82·8 per cent. could be declared for the Madras Jail! It is not known exactly what is included under the heading of "contingencies" in the Burma figures of cost, but for this comparison I have taken it to include everything except payments to Jail department; so this last percentage must be under the actual.

5. In the North-West Provinces Jail Press accounts the declared profit is comparatively small—only 15·4 per cent. on the outturn of the value of R34,339. Madras work valued at the same rates would show 49·2 per cent. profit. The smaller declared profit in the North-West Provinces Jail Press is doubtless due, to a large extent, that in calculating *cost* most of the items included in the Madras Jail cost are included. I cannot find that the declared profit is credited to the Jail department, which receives R16,627, the cost of convict labour. The Superintendent, Government Press, North-West Provinces, informs me that a proposal is under the consideration of that Government to adopt the system in force in Madras of charging all work at its actual cost and showing no profit.

6. The scales for valuing work in *Bengal* approximate more closely to Madras than the jails of other provinces, but even in this case the approximate difference in value is as large as 77·7 per cent. on the Madras cost while the declared profit is only 27·9 per cent. on the outturn. If Madras outturn were valued at the Bengal rates, a profit of 43·7 per cent. could be declared; but, as pointed out before, some account should be taken of the higher cost of free labour, etc., when making a comparison. Probably, some of the difference in favour of Madras under such circumstances is due to more efficient outturn, for I notice that according to the Bengal Printing department rules the daily task for hand-press work is quite 25 per cent lower than in the Madras jail, though I find that most of the men here finish their task some time before the hour of closing the Jail press. The salary of the Deputy Superintendent is included in the Bengal Jail department budget estimate, and does not appear to be included in the total cost, so the declared profits may be over-estimated to some extent on this account.

7. The data furnished regarding the *Mercara Jail* is insufficient to admit of a general comparison.

8. The information supplied about the charges in the presses in the *Punjab Prisons* (Inspector-General of Prisons, Punjab, General letter No. 2607) cannot be used for the purposes of comparison, as it refers to lithographic printing—not letterpress—which is done in all other jails. The valuation rates adopted do not appear to be excessive, being about one-half those in use in the North-West Provinces Jail press for similar work.

9. In the *Deccan Central Prison, Yerrowda,* there are only four hand-presses which are employed solely in printing forms and circulars of the Prison department only. No binding or warehouse work is done. There are ten prisoners employed and the nominal profit for 1896 is said by the Superintendent to be R937. These operations are much too small to admit of any comparison.

10. I have added a column to the statement for the purpose of comparing the rates paid for Government work done by *private presses* in Madras, as this obviously forms the most fair basis for valuation of work done here. The finish of the work at the Penitentiary Press is much inferior to that generally done by outside presses, so it would be unfair to value the work produced according to the full rates paid to such presses. This applies specially to the binding and warehouse work, where the difference between the Jail cost and the rates paid is very large, but very little of this class of work is given to private presses, and is of a better kind than that done at the Jail. There would be little difficulty in getting the whole of the work of the Jail press done at private presses for not more than 33 per cent. above the present cost, and I consider this would be the maximum that could fairly be adopted for any valuation of work done at the Penitentiary Press, otherwise a fictitious profit would be shown. In any case it is not probable that Government will agree to any change in the present system of charging the work done at its actual cost.

11. The comparison with the rates paid to private presses also strongly supports my contention that the Jail department is credited with as much as it possibly can be under present conditions. The small difference of 17 per cent in the rate for outside presses and the jail cost for composing a page of pica foolscap folio (an item in which detailed and accurate comparison is feasible) shows that the present scale of wages paid to the Jail department for convict labour is as high, if not higher than the men would earn if employed on similar work in outside presses. If the labour scale were increased to any extent to give a larger credit to the Jail department, we should have the anomaly of comparatively unskilled convict labour receiving more wages than more competent free men, and of Government offices paying more for work produced in the jail than for better work done at private presses. In spite of the lower wages of free labour ruling in Madras, the average sum paid to the Jail department per convict per annum, independently of any profit, is higher at the Penitentiary than in any of those jails which have furnished the necessary data for comparison; *viz.*, North-West Provinces ₹55-1-0; Bengal (natives) ₹71-6-0; Madras ₹73-4-0.

—	Burma Jail Press.	North-Western Provinces Jail Press.	Bengal Jail Press.	Madras Penitentiary *cost*.	Madras *value* i.e., rates paid to private presses.
Composing.	₹ a. p.	₹ a. p.	₹ a. p.	₹ a. p.	₹ a. p.
1. Rate paid to piece workmen for composing 1 page foolscap pica.	1 4 0	0 12 0	0 13 0	0 9 0	...
2. Valuation rate credited to Jail department for composing 1 page foolscap pica.	2 0 0	1 6 6	1 8 0	Cost ₹ 0 13 8	1 0 0
3. Percentage of *value* per page above free labour *cost*.	60·0	87·5	84·6	51·8	77·7
4. Approximate value of Madras outturn for 1896-97 at valuation rates of other jails, etc.	17,230 0 0	12,114 14 0	12,922 8 0	7,358 10 4	8,615 0 0
5. Percentage of value per page above Madras piece-work rate.	255·5	150·6	166·6	51·8	77·7
6. Percentage of value per page above Madras actual cost.	134·1	64·6	75·6	...	17·0
7. Percentage of piece-work cost above Madras piece-work cost.	122·2	33·3	44·4	...	...
Striking off.					
8. Valuation rate for printing 1,000 impressions (average).	3 3 0	1 12 0	1 10 6	0 12 2	1 4 0
9. Percentage of value for printing 1,000 impressions above Madras *cost*.	319	130	117	...	64
10. Approximate value of Madras outturn for 1896-97 at valuation rates of other jails, etc.	86,782 14 0	47,645 4 0	45,093 1 0	20,703 1 8	34,032 4 0
Binding.					
11. Valuation rate for perforating 1,000 copies.	0 2 0	0 2 0	0 2 0	0 1 6	1 4 0
12. Valuation rate for numbering 1,000 copies.	0 8 0	0 5 0	0 9 2	0 1 6	1 4 0
13. Valuation rate for ruling (go through) 1,000 copies.	0 14 0	0 8 0	0 8 9	0 5 1	2 8 0
14. Valuation rate for envelope-making 1,000 copies.	...	0 8 9	0 10 8	0 15 0	2 8 0
15. Valuation rate for stitching pamphlets (5 forms, 1,000 copies).	3 12 0	5 0 0	2 13 0	2 10 0	7 8 0
16. Valuation rate for folding 1,000 copies.	...	...	0 2 0	0 1 9	0 5 0
17. Valuation rate total	5 4 0	6 7 9	4 8 7	4 2 10	15 5 0
18 Valuation rate higher than Madras cost (average).	* 67·7	* 59·4	8·6	...	266·5
19. Approximate value of Madras outturn for 1896-97 at valuation rates of other jails, etc.	19,817 0 0	13,936 0 0	12,833 0 0	11,817 13 7	43,312 0 0
All departments.					
20. Total approximate value of Madras outturn for 1896-97 at valuation rates of other jails, etc.	1,23,829 14 0	76,596 2 0	70,848 9 0	39,870 13 2	85,959 4 0
21. Percentage of difference, Madras cost and other jail *values*.	210·5	97·1	77·7	...	115·6 ...
22. Percentage of difference, Madras cost and other jail values deducting difference in free labour cost.	83·3	63·8	33·3	...	...
23. Value of actual outturn 1896-97	2,42,646 0 0	†34,239 0 0	1,53,122 0 0	*Cos* ₹39,870 13 2	...
24. Declared profit on outturn, 1896-97	2,81,598 0 0	5,292 0 0	42,716 0 0	...	...
Percentage of profit on outturn 1896-97.	62·1	15·4	27·9	...	...
Number of convicts employed	250	300	631	229	...
" of free men	‡84	15	40	19	...
Amount credited to Jail department for convict labour, etc.	...	16,627 0 0	56,052 0 0	18,681 0 0	...

* Excluding items left blank in both cases.
† Apparently only ₹16,627 is credited to Jail department.
‡ High percentage of free labour said to be due to the lack of educated convicts.

Oral evidence given by Mr. T. Fisher, Deputy Superintendent of the Madras Press. (Recorded on the 2nd and 5th March 1903.)

1. In Madras, Form work is valued either by me or by the Assistant Superintendent, partly on a time, and partly on a "cast-up", basis, at so many 1,000 ens. The number of ens in ordinary matter is counted by men who are imposers as well as computers and checked by me or by the Assistant Superintendent. The Assistant Superintendent came from England through the Secretary of State. I came out straight as Deputy Superintendent. The Assistant might become Deputy, but as yet there has been no case of his having done so. I do not think increased accuracy and expedition would entirely counterbalance the extra cost of better men. I think, taken generally, that the present compositors are satisfactory on the whole with reference to their pay. I have 13 years' Indian experience. I do not think the general standard of composition has improved during that time. Individual composers improve with experience. We have no different rates for men of different degrees of efficiency. We have no compositors on fixed pay. We have some imposers on fixed pay. We pay double for confidential work and only employ specially senior men of long service. The readers are many of them matriculates. The Matriculation Examination was prescribed as a qualifying standard, but we found we could not get men. Now the qualification is the proof reader's test in connection with the Technical Examinations held under the Commissioner of Government Examinations. It is a test of proof-reading and English. An outside printer and I form the Board of Examiners. Readers are on fixed pay. They get between ₹15 and ₹30; Examiners get between ₹40—100. Readers read rough proofs; Examiners read the 2nd proof. A third proof is revised by a reader before going to the author. The Intermediate grade is prescribed for Examiners, but readers may be promoted without it. Readers get overtime fees per hour. I have described the method of their overtime payment in my Memorandum (para. 9). We occasionally bring the fact of standing type to the notice of the Department concerned, but they usually give some reason for retaining it.

2. We cast our own type. We endeavour to get a reserve so as to renew one section yearly. Type ordinarily lasts 10 years. Tyye stock is increasing by reason of the increase in the work and in the standing type. Plant is checked every 5 years. I checked it on the last occasion. Stores are checked yearly by an outsider.

3. We search all employés on pay below ₹40 daily. We have had instances of men stealing type. The value of a lb of type in the bazar is ₹0-3-0, *i.e.*, the old metal rate. Our accommodation is on the whole satisfactory. The building was not built as a press, but has been conveniently adapted. It was the old Mint.

4. The Superintendent controls the confidential, clerical and jail branches. I supervise book work, job work, vernacular, Gazette, machine and press, bindery and casting. The Assistant Superintendent looks after composition for the Secretariat. The Superintendent does not ordinarily ever take over charge of our branches temporarily in order to examine them. We report to him the state of work.

5. I think the Press should keep a reserve of paper sufficient to meet the demands of small offices. At present such offices have to send their paper with their orders. With reference to the annual contracts, we examine the samples of paper tendered before the Superintendent of Stationery distributes the tenders. We also scrutinise the rates. There is no committee in Madras for the distribution of contracts. After paper is received, we check it and certify as to its quality before the Superintendent of Stationery pays for it. We also tell him to reject inferior supplies and he does so. In Madras we used to get paper from the Bengal mills. There are no paper mills in Madras. The Superintendent obtains paper direct from the mills. I do not think this leads to bidding against the Calcutta Superintendent. Tenders are called for and distribution is made of printing paper to one mill, writing paper to another, and so on. We used to get tenders at uniform rates from all the mills and so in 1901 we obtained our supply from England. In 1900, with the sanction of the Madras Government, we got tenders from the local Agents of English Companies. This was objected to by the Government of India, and we then went to the Director General of Stores at the India Office, who last year sent out our whole supply. We saved over ₹1,30,000 by so doing, calculated on the rates tendered by the India mills when they last supplied us. There was a saving on a comparison of the same quality. The English colour and finish were better. We knew the India mills were charging us higher than what they did in the bazar for the same paper. The Press brought this to the notice of the Superintendent of Stationery. The Director General's rates for English paper are lower than what we got through the local Agents of English mills, but we contracted for the English paper locally at the time of the Boer War when rates were high. I should think the Director General would probably get paper cheaper than we could. This arrangement with the Director General is only provisional. We called for Indian tenders this year again. We allowed sulphite wood pulp in the paper we got from England. I consider this no disadvantage. For some kinds of paper it is better. The Superintendent of Stationery does not ordinarily consult the Superintendent in Calcutta regarding the paper contracts. There has been correspondence between them at times. The mills advise the Superintendent of Stationery of the arrival of paper. Ten per cent. are then sent to us to compare with the accepted samples. When we pass it, it is taken over by the Superintendent. I am the advising officer on the quality of paper. The paper we require for the Press comes to us direct. If we have complaints to make, we do so through the Superintendent of Stationery.

6. In our accounts we take into account the salaries of supervising officers and the cost of buildings, etc. We have made suggestions to officers as to how economy in printing might be effected. They are not generally welcomed. We usually correspond with the ministerial staff. We have no *locus standi* by rule for so doing. I would give the Superintendent the right definitely to do so, and, more than this, the power to make small alterations in the method of printing, so as to effect economy without affecting the legibility of the matter. The Superintendent of Printing at home has a wide discretion in this matter. He is a man with training in printing, not necessarily in Government office routine. I would let the Superintendent's opinion be final in matters of printing. I would have the matters in which he was to decide defined by Government rules.

7. Even in Calcutta I do not think the high labour rates would turn the scale in favour of machinery. I have not been into the figures. I did so in Madras in connection with the linotype machine. The Agent of that company admitted that they would not pay unless we worked double shifts. The linotype machine may pay in newspaper work because lines are shorter and corrections fewer. Linotypes are not used in newspaper offices in Madras.

8. Men getting towards pension give trouble and get lazy. We pay all our compositors pension. I think the abolition of pensions would save money and help us to control the men better if the rules regarding dismissal, etc., were altered. In paragraph 14 of my memorandum I mean that, if Government work were paid at the same rates as private presses are paid at present for the small quantity of Government work they do, then Government would make 40 per cent. on its capital.

9 The point system of type is only useful in adjusting sizes. If I was starting a new press, I would introduce the point system. I would not alter existing arrangements to do so. The new style so called is not a modern style. The old style means a reversion to a historically old style. I would not circulate to Government officers specimens of type and ask them to choose. They would not understand the details and would give infinite trouble by selecting type which is unsuitable or which is not available in sufficient quantity.

10. I think an arrangement of separate Provincial Superintendents of Stationery and Printing satisfactory. A Press Superintendent has not much leisure to think of general questions. I do not think the Head of a Department by inspecting and comparing the different Presses could effect more than minor improvements. He would not know the local conditions. It would add to the labour if the Provincial Press Superintendent had to get the sanction of such an officer to new matters. I do not think even as an advising and inspecting officer a special departmental head would be worth his pay.

11. Economy of labour in jails by the more extended use of machinery would not be of advantage to the Government Press, as it has not sufficient suitable work to transfer to the jails to occupy the time of the men whose labour would thus be displaced. Convicts are not sufficiently educated, cannot work overtime, and are subject to jail restrictions. They can therefore do only non-urgent form work.

12. In Madras, Collector's indents for forms come through the Superintendent of Stationery. Large Departments send indents to us direct. The Superintendent of Stationery sends indents for revenue and magisterial forms. We have no responsibility in the matter of checking indents. There would be a little saving if the Press despatched forms direct to the subordinates in other Departments such as the educational, etc., but the question has been discussed and objections have been made. We do despatch forms direct to Collectors, etc. Generally speaking, I think the present system satisfactory.

13. Each Collector in Madras has a district press. The Treasury Deputy Collector is in charge of it with a foreman on ₹50. We issued a Manual for their instruction. I have inspected two of them. We note on their annual reports. There are about 20 hands in each. They work more expensively than we do. They relieve us to a certain extent. We could not print the local notifications in the monthly *District Gazette* in time. They print some local forms not exceeding 50 copies. They get some recoveries (a little more than ¼ of the expenditure) from private parties for advertisements, etc. The Board controls these presses. Their accounts are on same lines as those of the Government Press.

14. In the Government offices at home, the Controller of Stationery arranges for the supply of paper and makes the arrangements for printing. He does not inspect. He is a civil servant, not a technical man. The Superintendent of Printing is a technical man. The Controller settles disputes between the Superintendent, the contractors, and Heads of Departments. Private presses which print for Government are allowed about 25 per cent. on the trades union composing rates for author's corrections. It would be more profitable for us to get a 25 per cent. allowance than to pay the actual cost of making such corrections. The Superintendent of Printing gets £500 or £600 a year, I think.

15. It is the case that Government in Madras pays higher rates for labour than the local presses do. It is due to a certain extent to the greater efficiency of the men employed by Government. The fact was brought to the notice of Government, and it was held that it was right that it should be so in order to attract the best men.

16 The "resentment" at suggestions to alter an expensive style of printing is generally displayed by ministerial officers. There have been instances of the same conduct on the part of gazetted officers. I instance the attitude of the Superintendent of the School of Arts towards one of our suggestions.

17. Within the budget allotment for supply of machinery and stock the Superintendent can do as he thinks fit. If he wants to exceed the allotment, he must get the specific sanction of the Local Government. The budget allotment for additions to plant might advantageously be increased.

18. A separate Superintendent of Printing on the home lines in order to control the demands on the presses is not necessary. Such functions should be exercised by the Superintendent of the Government Press. The Financial Department should decide in case of difference of opinion. If the Superintendent of Stationery continues on his present footing, there should be an expert Assistant Superintendent to examine the quality of the paper. Such an officer should know the stationery trade and have worked in paper mills.

19. It would be worth while increasing the number of appointments in the higher grades of Readers and Examiners. At present in Madras out of 48 men on pay of between R15 and R150 there are only one each in the higher grades, *viz.*, R150, 100, 90, and 80. Examiners are almost always promoted men. A smart compositor would earn about R25 a month, of which R4 would be earned during extra hours. His pension would depend on his average earnings for the last six years of his service. We give no leave allowances to piece-workmen.

20. I have not made complaints about standing matter, etc., to officers other than the Heads of Departments nor have I mentioned them in the annual report.

21. From the Press point of view the maintenance of separate accounts of printing against minor offices is not worth the trouble it costs.

22. I have no reason to suppose that English paper is less durable than the paper of Indian mills; rather the contarry. I speak from two years' experience of sulphite paper. We do not allow mechanical wood pulp paper. In one case since we got paper from England the supply did run out and we had to supplement it locally.

There is no likelihood of local mills being started in Madras. They cannot get the grass which is required for the manufacture of paper. We had no difficulty in storing the paper we obtained from home. We ordered on the basis of one year's requirements. We had no difficulty about the varying sizes of paper required by the Press. We only use standard sizes. There is a Government order (issued at the suggestion of the Press) prescribing the sizes of paper which may be used.

23 The Madras Press is under the Chief Secretary. He has paid visits on two or three occasions, usually in connection with complaints by the compositors, but there has never been a regular inspection of the Press by the Chief Secretary or Under Secretary.

24. Before the foundry was started, we used to get type from England. The local foundry effected a considerable saving. I am in direct charge of it. There is only a native blacksmith foreman on R30 in subordinate charge. We get anything large done by the Public Works Department. If we were to extend our operations in order to supply type elsewhere, we should require more buildings, plant, and supervising establishment. I should not be in favour of a central foundry in Calcutta to supply the whole of India. Neither should I consider two foundries, *e.g.*, one at Madras for Southern India and Burma, and one at Calcutta for the rest of India, to be a suitable arrangement. If we did not have local foundries, we should have to keep larger stocks. Our local foundries enable us to obtain quickly any special type we want. Minor local foundries to meet special requirement might work well supplemented by central foundries, but I have not had experience of such a system. I should think it preferable for each press of any size to cast its own type. This could be done under the supervision of the Deputy Superintendent of the Press.

I have been over the Dhurrumtolla Foundry. I think there should be a man in direct charge who has had experience as a type founder.

25. At the Bengal Jail Press they do more repairs than we do in Madras. We should get the Public Works Department to do them. I prefer the Madras system. I should not consider the Superintendent of the Bengal Press had as much to do as the Superintendent of the Press in Madras. There is no machinery in the Bengal Secretariat Press. In Bengal there is a special Deputy Superintendent for the Jail, which there is not in Madras. In Madras the Superintendent and Deputy Superintendent also do more personal check over the computation.

I do not think much would be gained by conferences between the Press Superintendents of different Provinces.

Written Memorandum of Evidence filed by Mr. A. Hydari, Examiner of Government Press Accounts.

1. *A combined Stationery and Printing Department under an expert.*—I am of opinion that an Imperial Department for the whole of India for Stationery and Printing should be created. It should be recruited by men (not necessarily Europeans) with European training, and should include the appointments of Assistant and Deputy Superintendents on R300 a month, with Superintendentships of medium presses on R600, and of larger presses on R800 to R1,000 or even R1,200 to R1,500 with a Director Generalship in Calcutta on R2,000 or more. My reasons for an Imperial Service of this kind are these:—

(*a*) The appointments require technical qualifications, great integrity and force of character, combined at the same time with* local knowledge of Indian conditions. Each Local Government having, as at present, to make its arrangements for

* The extract given in Appendix A from a note by Mr. Fisher on paragraph 127 of my Report on the India Central Press (Calcutta), in which I had suggested the appointment of an expert inspector, well illustrates the necessity of this condition.

the filling up of the administrative posts, it has either to put in practically unknown men from local firms, or fresh men new to the country from England, or to promote subordinate officers or in some cases even men who have had at the outside only a "Secretariat knowledge" of a printer's work. By having a comparatively large service, you supply the necessary conditions for gaining local experience and for differentiating between the qualifications as regards both character and standing of the different officers for posts of greater or less responsibility.

(*b*) The liability to transfer from one press to another would prevent that stereotyping of the methods of each press which is at present the necessary result of having the same officer to run a press for twenty years or more. The experience gained of the different presses would be an invaluable equipment for the post of Director General. The absence of it would probably deprive such an appointment of a great deal of its value.

(*c*) The members of such a service would have the necessary status and in any case the official position of independence to enable them to act effectively in putting down those abuses of Government Presses by Government officers in the matter of the kind of printing, binding and stationery, instances of which may be found in every one of my Reports and of which every Superintendent bitterly complains, but which, with few exceptions, he thinks he dare not check, dependent as he is, for his prospects, entirely on the good-will of those whose work he has to do.

In a service such as I have sketched out above, the Director General, if he has the very difficult but necessary combination of qualifications of a thorough knowledge of stationery, printing and accounts (*i.e.*, common sense) and local conditions, joined with unquestioned integrity, would be the cause of saving Government lakhs of rupees a year in (among others) the following ways:—

(*a*) Determining the stationery supplies for India. At present, the head of the Stationery Department is usually a man who knows nothing of stationery; I have seen a reference from one Superintendent* asking for the *size* of *Crown* and *Imperial* paper of a certain description!

* Bombay.

(*b*) Determining the supply of plant to presses in India. The Yeraoda (Poona) *Jail* Press has bought, in four years, over ₹65,000 worth of the latest plant and machinery (over ₹20,000 worth locally, and the rest through the India Office) practically on the advice of men on ₹300 a month, I believe.

(*c*) Inspecting the methods and advising as to the rates of payment, etc., of the different presses in India, for which I believe there is a large field as indicated by me in the section on "instances in which one press might usefully learn from another."

(*d*) Acting as the referee between conflicting authorities on disputed points.

(*e*) Suggesting economies in the style of printing and binding (as regards books, proceedings, etc.), and quality of stationery (principally as regards forms, etc.).

(*f*) Scrutinising the contracts for press stores, outside printing, sale of waste paper, etc., as irregularities in the purchase of stores, etc., and excessive rates of private printing are one of the chief defects in almost every press examined by me (*cf.* esp. §§ 118—124 of my Allahabad Report; § 58 of my Bengal Report; §§ 136 and 137 of my Lahore Report; §137 of my Allahabad Report; §77 of my Bengal Report given in Appendix D).

There are numerous ways in which a Provincial Superintendent of Stationery and Printing placed in a position of independence, similar for instance to that of an account officer whereby his voice in matters relating to printing and stationery is decisive against every authority short of the Local Government, could effect savings to an extent which is, in my opinion, not sufficiently realised at present. I would refer to paragraphs 14—20 and 55—56 of my Report on the India Press (Calcutta), paragraph 38 † of my Bengal Report, paragraph 23 of my Allahabad Report, paragraph 14 of my Hyderabad Report, paragraph 16 † of my Nagpur Report (Secretariat), paragraph 12 of my Bombay Report, for instances of the abuses of Government Presses by Government officers as regards, *e.g.*—

† These I have reproduced in Appendix C as specimens.

(*a*) The length of time proofs are kept.
(*b*) The number of times proofs are wanted.
(*c*) The amount of authors' corrections.
(*d*) The number of urgent requisitions.
(*e*) The number of times the same work has to be done owing to an inadequate estimate in the beginning of requirements (especially as regards supplementary indents of stock forms, and reprinting for proceedings, etc.)
(*f*) The small number of copies for which sometimes the printing press, instead of the type-writer, is brought into requisition.
(*g*) Matter unnecessarily asked to be set up and then cancelled.

These and similar abuses have very often been pointed out and Government orders issued to check them, but they have remained in most cases practically a dead letter, and Superintendents, in their present positions, are afraid of taking any active steps in reporting them.

There is another way in which the Superintendents at present do not feel inclined to take any initiative in bringing about a saving to Government and that is in suggesting the style in which particular work should be done. The following extract from a note Mr. Fisher, of the Madras Government Press, was good enough to write for me on my Reports on the different Government Presses, shows how material savings are possible and have been effected, sometimes after opposition on the part of some officers, by the Superintendent using his expert knowledge to indicate how a particular work should be exhibited in print.

"*Paragraphs 14 to 20.*—I should imagine that you will find quite as much scope for economy in preventing abuses *of* the presses by the employing offices as *in* the presses. I will get examples of a few similar instances which occur here, but I think, with the exception of resetting standing matter which we watch carefully, you will not find much worse instances of the abuse of the Press here than you have found elsewhere. The principal causes appear to be the understanding (for which however there is no definite authority) that the Press *must* do whatever is asked of it, no matter how unreasonable, and the most junior clerk on, say, R25 a month gives instructions which often increase the cost of the work by 100 per cent. This was a disheartening shock to me after my experience of printing for the Home Government. *There* even the highest official has practically to conform to the decision of the Superintendent of Printing as to the style of printing a work and to a special work being treated as urgent, etc., also each Department,—such as the Admiralty—has a Keeper of Stationery and Printing through whom orders pass to the Press. In some offices they were even more particular, for I remember Mr. J. Lowey Whittle of the Patent office (salary £1,000 a year I think) being on a special duty to assist in reducing the cost of printing. The work was all done on contract and more precautions were necessary to check the contractor's agents whose interests it was to inflate the cost of printing. In India the reverse is the case; it is the Press Superintendent's interest to reduce the quantity of work done and to do it in the least expensive manner, and yet he has little voice in the matter in practice whatever may be the principle on which the Press is supposed to work. Even when the Press Superintendent does have the authority to "kick" in flagrant cases, it is rarely done, for fear the Department concerned will "pill" him later on. We have one case in Madras where a clerk on R60 threatened to "pill" us, and he does it most effectively to the consequent increase in the overtime for his Department's work.

As an example of the economy which might be effected if a practical Superintendent were allowed to have a voice in the form of the work, take our last week's Gazette and that of some time ago. It will be seen that by making the matter in some columns into headings and by converting remarks into plain matter, a *weekly* saving of about R60 has resulted, but it was some years before I could effect this, although, as you can see, the legibility is increased rather than decreased thereby. It was only by persuading a complaisant office to make a start and thus induce the others to follow. In other cases of similar work, *e.g.*, the Old Records Section, the offices refused to allow any change. Again, the type for the appendix to the Jail Report is in long primer, the *same* statements are put in another in nonpareil involving resetting again. One officer refused but his successor agreed to my suggestion to use the same sized type for both. In another case after being suggested unofficially twice, my proposal to convert tabular matter into plain matter and use distinctive types at a saving of 40 to 50 per cent. was adopted. Many other instances can be cited, but I think I have mentioned sufficient to illustrate my point *that the Superintendent should be given power to apply his practical knowledge to the form the work should be done in.* It is of course difficult for a printer to understand why the same kind of work must be done in two ways according to the whim of the office, *e.g.*, Establishment List, one office insists on space between the lines for corrections, while another allows us to supply an interleaved copy for this purpose and to print the matter solid which as you know may sometimes mean 40 or 50 per cent. difference in the cost."

As regards economies in the use of stationery, of which Government Presses are the largest consumers, the following extracts from my Reports on different presses will shew how a Superintendent of Printing having a knowledge of stationery could cause large savings to Government:—

"83. It is for consideration whether a set of rules should not be framed, determining the quality of paper to be ordinarily used for forms according to (*a*) the number of years for which the record on them would be kept, (*b*) whether they are for use in the office or outside, (*c*) the amount of wear and tear they would be subject to. At present the Press usually uses the kind of paper which the requisitioning department asks to be used for its forms; and the requisitioning officer in ignorance, asks for a superior kind of paper to what would be sufficiently durable or fine for his work. Thus, *e.g.*, badami paper could be more extensively used than is at present the case, and it would be advisable to acquaint requisitioning officers with the quality of paper which stands and is therefore suitable for a stated amount of wear and tear—stated in terms of length of time or frequency of use, so that in determining the quality of paper, on which their indents should be printed, they could have certain fixed data to go upon."—*No. 1 on the India Press.*

"21. The kind of paper now used for proofs costs 35 pies per lb. and is the same for the 1st, 2nd and 3rd proofs, for the Press Readers as well as for the Author. If the proof paper, which is generally used for this purpose in private presses called "China paper" and which costs about 21 pies per lb., were substituted, the expenditure on this head would be reduced by two-fifths. In the year 1900-1901 the Simla Press consumed 450 reams to the value of R4,400, and a saving of R1,760 would have been thereby effected."—*No. 3 on the Simla Press.*

"113. One of the chief items over-issued has been long cloth; there having been an excess issue of 162 yards in 4 press numbers alone—(No. 1606—5 yards; No. 2990—135 yards; No. 0890—11 yards; No. 655—11 yards). In a fifth press number (No. 1226) 204 yards of long cloth 27" width were issued for 500 copies of file précis covers of the Board of Revenue measuring 14½"×17½". Thus 204 yards of 9½" were left, and there is no account anywhere of how they were utilized; in fact there is no account of any remnants, of whatever value these may be. In this particular case locally purchased long cloth, costing R4-6-0 a yard, was used. Had the Superintendent of Stationery's long cloth, costing R5-11-0 a yard, been used, here would have been a saving of 100 yards, as it is 36" wide, or of the width suitable for such work; so that, notwithstanding the slightly higher absolute price, the Stationery office long cloth (which is also superior in quality) would have been cheaper."

"114. Straw boards is another item in which there is unnecessary waste, amounting to several hundreds of rupees every year both in material and labour owing to the use of super-royal in lieu of double foolscap boards. The former cost R1-4-0 a dozen, whilst the latter only R1 a dozen, and there is consequently a loss of 4 annas for every dozen boards used, of which there are thousands every year required, and then there is the greater labour of unnecessary cutting."—*No. 5 on the Allahabad Press.*

"48. In the preparation of the indents I found that due regard was not paid to the proper sizes of paper required for different kinds of work. Thus, for instance, for the title covers of Secretariat Proceedings coloured paper, Foolscap size, is necessary, but the Press indented for Royal, with the result that I found a cart-load of large remnants measuring 20×10 and also various other heaps of large and smaller sizes which had been collecting for these 20 years. No use had been made of these remnants, though they were quite suitable for printing 'Immediate,' 'Urgent,' 'Ordinary,' etc., slips, for which I saw issues of whole sheets of paper being made."—*No. 7 on the Nagpur Press.*

"109½. As the Paper Account books (of issues) are destroyed soon after the audit of the account is over, I do not think it is necessary to print them on such superior paper and have them bound in such superior and strong binding as they have at present: 32 lbs. Royal printing paper and cartridge paper covers would answer the purpose fully well. The latter remark leads me to a subject to which, if due attention were paid, it would result in a saving of expenditure of thousands of rupees to the Bombay Government alone (and, as will be seen from my paragraph 83 of the India Press Report, the matter concerns other Governments as well). This is the waste of stationery, especially in the case of Stock Forms, which are printed by the million, due largely to want of knowledge or consideration on the part of the Departments for which they are printed. The following are a few of the ways in which large economies could be effected:—

(i) The use of paper of a quality needlessly superior to requirement. A striking illustration of this was brought to my notice by the Superintendent of the Yeraoda Jail Press, who has been giving his attention to this matter. A Criminal Procedure Code form was printed on vastly different kinds of paper as to price, texture and colour according as the version was English, Marathi, Gujarati and Kanarese, while another Criminal Procedure Code form was printed on these different qualities of paper in the *reverse* order of progression as regards the version. The Yeraoda Superintendent asked the Inspector General of Police whether a medium quality of paper, which did not show the writing through, could be used uniformly for all the versions, and on being answered in the affirmative, was able to effect a saving of paper of the value of over Rl,800 a *year* on *one* form alone, and there are hundreds such.

(ii) Forms are asked to be printed on unsuitable sizes of paper, with the result that a lot of paper has to be wasted, whereas with a slight alteration (not in the text or any material point) double the number could be printed off the same quantity. In most cases the form has been one, sent as a sample years ago, and been adhered to without question since then.

(iii) Millions of copies of forms are cancelled every year. Many of these could be utilized for envelopes, etc., at least for village and other subordinate offices. At present they have to be sold chiefly as waste paper.

There are many such directions in which, as I have said, large saving is possible. The remedy appears to me to have the question of the quality of paper and size, of each Stock Form at least, settled jointly, by a selected officer of the Department requiring the form and a practical printer who has an adequate knowledge of stationery, like the Manager of the Yeraoda Jail Press, and to authorise for the future the Press, and lay it down as one of its most important duties, to *suggest* to the Department concerned, or even to Government, any modifications as regards paper, etc., that might appear to it feasible and conducive to economy, instead of being obliged, as at present it supposes itself to be, to carry out the requisition of every officer to the letter without question."—*No. 10 on the Bombay Press.*

It is impossible that any one who is not on the spot and under whose eyes every work does not pass can bring about such economies, which would aggregate to such an amount as to pay over and over again any increased expenditure on account of the salaries of the members constituting the service I am recommending to be created.

2. *Overtime and Establishment.*—The following extract from paragraphs 91 to 97 of my Simla Report explains the principles on which, in my opinion, all the Government Presses should have their establishments organised and the limited extent to which overtime, etc., should be permissible:—

91. The employés of a press may be broadly classified into—

(I) The Office Establishment: comprising the Administrative, Clerical, Computing and Menial Staff, which differs in no way from the Office Establishment of any other Government Office. This branch should consist entirely of salaried workers distinct from the Technical Printing Establishment and ineligible for overtime; and no addition, permanent or temporary, should be allowed to be made to it in any way without the usual formalities of sanction by the Local Government.

92. (II) The Printing Establishment. This should be divided into two Branches according to the two modes of payment suitable to each, *viz.*: A. Salaried Branch; B. Piece-Workers.

93. The Salaried Branch would be to a great extent analogous to that of the Office Establishment, and would include—

(*a*) the Supervising Staff, like the Overseers, Foremen, Section Holders, Press Jamadars, Mechanical Engineer, Bindery and Foundry Supervisors;
(*b*) the Store-keeping Staff, like the Stationery Issuer, the Storekeeper, etc.;
(*c*) the Reading Staff; and
(*d*) *as far as possible* workers like Authors' Correction makers, and Pye-sorters, etc., whose work is paid not on the outturn, but by the hour. I say "as far as possible"; for it is sometimes necessary, owing to an excess of Author's Correction work (which is payable by the hour), to give it to Piece Compositors; or on the other hand, it may be necessary to give to salaried Authors' Correction makers fresh composition work payable by the Piece. This ought, however, to be exceptional only, and an attempt should be made to keep the two classes of printing work confined *at least for the day* to distinct workmen, paid according to the two distinct systems of payment by the Piece and payment by the hour. If this is not done, irregularities of the kind noticed in paragraphs 54—55 of my Report will occur.

94. No permanent addition to any of these classes and even no temporary addition to classes (*a*) and (*b*), *viz.*, the Supervising and Store-keeping Staff, should be allowed to be made without the same formalities of Government sanction as is required in (I) the Office Establishment. These two classes, or at least certainly (*a*), the Supervising Staff, the members of which have in their power the ordering of workers under them to attend overtime, should be ineligible for overtime allowance, the necessity under which they are of attending overtime, being compensated for by a fixed monthly allowance, equal to somewhat less than their average annual overtime earnings in previous years. Even if the Store-keeping Staff were made eligible for overtime, it should be distinctly provided for that only one and not several for each kind of work should ordinarily be eligible for it for the same overtime period; thus, for instance, as regards Stationery, only one Stationery Issuer and not the whole staff of the Stationery-keeping Branch need ordinarily be asked to attend together the same morning or night.

95. With regard to classes (*c*) and (*d*) temporary increase in the work should be provided for by a grant to the Superintendent for "Overtime and Day Extra (or *ticca*) Workmen," which he could utilise in either giving overtime to the Permanent Establishment or engaging temporary men by the day, who should be strictly limited to these two classes of work only.

96. The Piece branch of the Printing Establishment should include workers like Compositors, Distributors, Impositors, Makers-up, Type-rubbers and Daftries, whose outturn could be definitely assessed and who could be paid upon the value of the work as thus assessed that had been turned out by them. To the payment of this branch alone and for the exceptional case of (*d*) noticed above should the Piece grant be restricted.

97. In the Simla Press, the Office Establishment and the Salaried Branch of the Technical Establishment each require also another division :—

(i) Continuous and
(ii) Season,

owing to there being but little work during five months of the year, and in making the division it should be distinctly understood that the Season establishment should be entertained and passed in audit for the Season months only.

These remarks should be read with this important qualification, that Piece-workers should be taken to include all whose work is capable of definite assessment—individually or collectively. I have to introduce this qualification because my subsequent experience has led me to seriously doubt whether the India Press has not carried the system of individual piece-work too far and whether in certain cases a system of check on the outturn of groups of workers or on the outturn of each individual in the lump would not be more economical than, and just as effective as, assessing and paying each individual for each separate item of work. I indicate below some such branches of work done by a Government Press on which a decision based on expert knowledge is necessary :—

(*a*) Press work and Machine work*:—The India system has a scale of payment for each size of forme† made ready and for the size and number of impressions given, so that these particulars are to be noted for each work and then valued. The Madras system is that of having salaried men with a check on the outturn of each pressman by having a record of the amount of time taken for making ready, the number of formes made ready, and the number of pulls given, averaged month by month and compared with a standard rate of outturn, any deficiency being followed by a warning or a fine. The Allahabad system combines the two and is in my opinion the best in so far as it pays the men actually on the total monthly outturn, thereby saving the labour of valuing each item of work as in the India Press. Press work is comparatively paid at a much lower rate than composition and its computation individually is comparatively more expensive than the computation of composition. A scale of payment in terms of number of impressions for each press or machine and payment according to it of the monthly outturn would be, on the whole, just as effective a check on the outturn of this class of workers.

* "Machine work and Press work are the terms applied to the operations of taking impressions from the forme on to the paper by a machine or hand press."

† Forme is composed matter locked up in a chase (a kind of frame) ready for printing.

(*b*) Binding and ware-house work‡ :—Here too, the India Press has separate rules for each process and pays for each separately. I think salaried men, with a record of outturn in its final stage of the whole section valued according to a certain schedule and compared with the total salaries paid. is a sufficient check to ensure that the work is so supervised that Government gets the value for the money spent.

‡ *i.e.*, Folding, stitching, cutting, perforating, numbering, paper-ruling, envelope-making.

(*c*) Foundry work :—Similar to Bindery.

Allied questions are :—

(*a*) Whether§ imposers should be paid on piece or, as is the case in Madras, they should be salaried men and their outturn checked simply with reference to the amount paid for composition or the number of pages composed. I think they should be on the piece system as in the India Press.

§ "Imposing is the operation of arranging pages and securing them in chases, in such a manner that when they are printed and the sheet is folded, they will follow in numerical order and have proper margin."

(*b*) Whether distributors‖ should be separate from compositors. I think compositors should do their own distribution and be paid for at a rate including distribution as well as composition. The reasons for this view are (*a*) that distribution is much more cheaply paid than composition, and a separate computing agency for it is therefore comparatively much more expensive, (*b*) that there is a temptation to distribute badly or do away with type if payment depends upon the amount of composed matter distributed, (*c*) compositors are not in the hands of distributors for their composing cases, but in their own hands. The reason against this view is that it is uneconomical to make compositors waste their time on such inferior work as distribution.

‖ Distribution is the operation of breaking up composed matter and returning the types to the composing cases, each case having a specific compartment for each letter or sign.

(*c*) Whether correction-makers (whether of authors' corrections, or alterations from standing matter) should be a separate body from the fresh composition makers on monthly salaries or daily wages or whether there should be no such separation. In my opinion, they should, as far as possible, be a separate body, as otherwise there is danger of their doing work for the piece compositors or on piece in the time charged for corrections (see the extract from paragraph 93 (*d*) of my Simla Report given above).

(*d*) Whether for form work in composition, there should be rates fixed for each kind of work, thereby necessitating an elaborate schedule (India Press) or whether each piece of work should be valued on its merits by a superior highly paid officer, thereby making it dependent on the knowledge, attention, and honesty of an individual (Madras system). I am in favour of the former, as it is less discretional and more susceptible of audit.

(*e*) Whether for fresh composition, the individual piece-system or the companionship piece-system should obtain. I am in favour of the latter as tending towards simplicity in computation, with the proviso that the assessment should be on the Madras or India systems of making due deductions for blanks, etc. In other words the computation would be the same as in the individual piece; only the work of one section would be assessed together and distributed among the workers according to their attendance and class. (This is the Nagpur system.) If there is to be no deduction for blanks, the rates for payment should be framed with that in view.

3. *Simplification of accounts.*—I had written a note on this subject for Mr. Crawley's Committee, which I presume has been duly considered by it. The principal recommendations I there made, were—

(1) to distinguish in the accounts between the real receipts (revenue) of the Press and the money received for disbursement of the expenditure of the Press; a properly classified Cash Book being maintained for the former and the ordinary procedure in force in all Government offices of acquittance rolls and contingent register for the latter;

(2) to make the Budget heads conform to the heads required for the Annual Administration Reports;

(3) to determine, first, what information it was necessary to exhibit in these Reports in order to keep a proper check on the Press expenditure and then to keep the records of the Press in such a way that this information might be easiest obtained (applying this check *and no other* without the sanction of higher authority, in order to prevent an undue growth of the Clerical Branch of the Press). For this purpose it was necessary to decide—

(*a*) Whether the outturn of all Government Presses in India should be valued at any definite rates, and if so, whether they should attempt valuation at local rates or at a uniform rate for all India. The more I have seen these valuations the more I have come to be of opinion that there should be no such valuation. It entails a great deal of labour and serves no useful purpose, except very often to lull the Local Government into a false sense of good order and economy in its press by the large amount of profit shown as having been made by it—a profit that is purely the result of having an exorbitant schedule of valuation and of omitting many material items. (See Appendix B, being my criticism of the Bengal profit and loss statement. The criticisms of other presses are in paragraphs 139—145 of my Bombay Report; 58 of my Nagpur Report (Jail); 138—140 of my Allahabad Report; 97—102 of my Lahore Report.) I think the administration of the Press should be exhibited as is done at present by the India and the Madras Government Presses by the rates of expenditure in the different branches, and by the cost per page of foolscap and of 100 impressions. In doing so it is necessary that all the Government Presses in India should follow one method of arriving at this cost. The India Press gives the cost of a standard foolscap page, whilst the Madras Press of a foolscap page of the average kind as it actually comes to the Press with small blanks and differences in type, etc. I think the India practice is better for the purposes of comparison between different Government Presses, since the work that comes to the different presses differs in varying proportions; some have a great deal of proceedings work in relation to other work; others have less of it. If however it is decided that the valuation of the outturn of Government Presses is necessary, it must, to serve any useful purpose, beat a schedule not fixed by the Local Superintendent, but by a central authority in consultation with him.

(*b*) Whether it is necessary to shew the extent of work done and the stationery spent for each separate Government office. At present separate accounts have to be kept in different presses of the work done for between 200 and 400 offices. The clerical labour therein involved may be imagined and the information thereby given is useless unless each office is restricted to a Budget grant which at present it is not and which it would be difficult easily to effect. Besides, the object of having such an information is to shew the comparative extent to which the Press serves these offices and to indicate any tendency towards an increase in the demand upon it either generally or by any office in particular. This check however would be superfluous if the Superintendents had the power of refusing work (unless in accordance with standing orders), of settling the manner in which it should be done, of selecting appropriate paper, its size, etc., of refusing improperly prepared copy, of

choosing suitable bindings, etc., which I have proposed as one of the essential directions of Press reform. It will be sufficient if the Press distributes its total expenditure under the 18 heads required for the Parliamentary returns (Comptroller General's No. 498, dated 7th June 1902). If however it is considered desirable to have a check on the expenditure on printing of each office through the Annual Returns, I think the simplest way is to consider only the expenditure on fresh composition and author's corrections, the figures for which could be directly and easily attained from the composition piece-worker's books, as it is this expenditure that requires a check.

(*c*) The extent to which the individual piece system, the individual salaried combined with the individual outturn system or the individual salaried combined with the group outturn system in the different portions of the Press should be introduced. I have given my views on the subject in the section dealing with the question of overtime and the principles on which the establishment of a press should be constituted.

(*d*) The extent to which it is necessary to have a check on double payments to workmen or on double issues of materials for the same work. It has been contended by some Superintendents that such a check is not worth the cost. I differ from them and am of opinion that a simple and effective check could be devised by having, in the initial Printing Office Registers of Receipt of work, columns giving reference to the different pages of the piece-work payment or outturn books and the material issue books which would be checked by the Audit establishment.

4. *Instances in which one press might usefully learn from another.*—In the course of my inspections I have principally confined myself to studying the forms of registers, etc., in use in the different presses, and noting which are redundant or unnecessarily complex or miss information that is essential. I have a collection of all of them, and once the many points as to what information each press should give in its Report are settled I intend selecting the form that is most suitable for such Registers as will then become necessary. This is the only subject on which I feel that I can speak with confidence, and I have in my reports shewn how many registers can be done away with or simplified.

Another direction in which the experience of one press can usefully be employed in improving another depends more or less on technical considerations, *e.g.*, as to the best system of employment for particular classes of workers. Such questions I have specified in the section relating to overtime and establishment.

The third direction is also technical, *e.g.*, the adoption of certain machines. The Madras Press has a small patent attachment arrangement for consecutive numbering by which forms are printed and numbered simultaneously. I do not remember to have seen such an arrangement elsewhere. The Roorkee College Press has a machine with a circular arrangement for grinding litho-stones to an even level which the Rangoon Press could with advantage have obtained. The Madras Penitentiary Press obtains its power by a treadmill, the Yeraoda and the Bengal Jail Presses have steam power. If the penal element in jails is to obtain, the Madras arrangement would have been much better.

The fourth direction is as to the purchases of stores, etc. The prices at which the same article is obtained in neighbouring or similarly situated places or in different places, are so different that with a knowledge of these, one press could supply the other with them more cheaply, taking into account freight, etc Thus the price of glue in the Nagpur Press is R22-8 per maund; in the Allahabad Press, R14 per maund; in the Nagpur Jail, R35 and then R20 per maund. English Brass rules are purchased by the Madras Press much more cheaply than by the Bengal Press. (Rupees 14 a gross as against Rupees 23 to 27.)

The fifth is as regards the consumption of certain articles, *e.g.*, the Madras Press has an arrangement for its engine to use coal or firewood, whichever is cheaper for the time being. The Superintendent watches carefully the relative price of these two materials and has his boiler fitted up with the arrrangement necessary for the cheaper. I was not informed at any other press of the existence of such a check on the expenditure for fuel. There are doubtless many other articles in which one press economises whilst another does not.

The sixth is as to internal economies of such a kind as, for example, the determination of what work should be kept standing and in what form. Thus, for instance. the Madras Press keeps usually only tabular matter (*e.g.*, the tables appended to the Administration Reports, etc.) standing, arguing, and I think correctly, that in other cases the charges for alteration and depreciation, etc., exceed the saving in composition. Some presses keep almost everything standing (*i.e.*, portions of the body of an Administration Report, or such matter, which does not consist of tables but text and which is likely to recur with few alterations in the next year's report).

The Madras Press keeps in some cases papier mache casts of standard forms for stereotyping or stereoplates. The Bengal Jail Press has thousands of formes, locked up in chases, worth on the whole several thousands of rupees. I am doubtful if it is necessary to have so many formes *in chases*.

This is perhaps a fit place to refer to the general questions, especially of the establishment of a Central Foundry, and of uniform procedure raised in the following paragraphs (126—128) of my Report on the India Press (Calcutta):—

"126. This would be a necessary preliminary to the second state, *viz.*, uniformity of procedure and accounts and mode of payments in all the presses in India. At present one press has, for instance, a most elaborate record

of the printing outturn of each machine; another Press does without such a record. In one Press the earnings of piece-workers are only computed by one set of computors without any further examination. In another Press the computation is checked by a second set of computors. As regards mode of payment, whilst the daftries, impositors and makers-up of the India Press are paid by the piece, they are paid fixed monthly salaries or by the hour in the Bengal Press. Even the rates of payment for the same work in the two Presses, though both draw their supply of labour from the same source, are different; thus, *e.g.*, whilst the India Press pays for distribution work 2 pies, the Bengal Press pays 2½ pies for 1,000 ens. The rates for all the Presses in the same locality at least should, I think, be uniform; and probably there would not be much difficulty in having a standard scale of payment, for the different classes of work, made out, which could be applied to all the other Presses in India, by the addition or subtraction of a certain percentage, fixed mainly with reference to the expensiveness or otherwise of living and the difficulty or otherwise of obtaining the requisite kind of labour in the locality concerned.

127. The third point was suggested to me by seeing in the Presidency Jail Press, some of the moulds of the type-casting machines fitted up with self-breaking jaws, which automatically broke the jets off the types cast, thus dispensing with the necessity of maintaining an establishment of breakers entertained at present in the India Press. The improvement, I was given to understand, costs only four to five rupees a mould. I am not competent to pronounce on matters of this character, but it appears to me that there must be many technical improvements of this kind feasible in the different Presses in India; and on the other hand there must be many processes and pieces of machinery which it would be more economical to replace by more up-to-date methods and implements. In the Bengal Jail Press several machines are practically useless and lying idle; others are more than 30 years old and give an outturn disproportionate to the labour. It would be well, if at certain fixed periods, say once in five years, a printing expert were to go the round of the different Presses in India and advise Government as to the replacement of worn-out plant and the introduction of later improvements. At present this duty devolves on the Superintendent of the local Press, who, in some cases, is not always one that has had previous practical training in printing.

128. The fourth point was suggested to me when enquiring into the history of the grant of a local allowance of R50 per mensem to the Engineer in charge of the Mechanical Branch of the Jail Press. This allowance was sanctioned by the Bengal Government in 1890 with the express obligation of establishing an iron and brass Foundry in that Press. The Foundry was fitted up, but after a time given up, owing, it is stated, to lack of sufficient work to make it worth while running. The allowance has been continued to successive Engineers, notwithstanding the abolition of the Foundry, but the question to which I desire to invite attention here is, that if the orders for Foundry work to be turned out at the Jail Press were not only confined to local orders and to those of the Bengal Government alone, but if they were extended over a wider area, the amount of work would probably make it worth while to re-establish the factory. Further why have an elaborately equipped and supervised Mechanical Branch attached to both the presses in Calcutta? It cannot be argued that each must have one such branch near it for the repairs, etc., of the machinery of its Press, for the Mechanical Branch of the India Press in Hastings Street is in the Dharamtollah Branch, some distance off, whilst that of the Bengal Secretariat Press in the Writers' Buildings is in the Presidency Jail Press at Bhawanipur. Similarly, the Government of India Press casts type, and so also does the paid division of the Bengal Jail Press (under very inadequate supervision). Would it not be much more economical, consequent on the concentration of the industry in one place and its being worked on a larger scale, and, therefore, with better appliances, to have the type for the Bengal Press, nay possibly for all Government Presses in India, cast in a Central Foundry?"

5. *Piece-rate too high.*—My statement is based on the following grounds:—

(1) The rates have in the case of most of the Presses been fixed more than 20 years ago. In the interval many changes have taken place, some tending towards raising them, others towards depressing them. In the former might be put the greater expensiveness of living (both in articles and standard); in the latter the increase of education and consequent greater and better field of literate labour. The rates therefore *primâ facie* require revision.

(2) In Madras the rates are admittedly higher than local rates, even excluding the pensionary advantages which Government workmen have. Mr. Fisher furnished to me a long list, when in Madras, shewing how most of the men were earning under Government much more than what, according to their own statement, they were getting in the Private presses from which they had come.

I have noticed in my Bengal Report (paragraph 44) how distribution is paid for by the Bengal Press in Calcutta at 2¼ pies per 1,000 ens, whilst by the India Press in the same place at 2 pies; also how the rates for Press work are higher. A decisive opinion on the whole question in all its details requires, however, technical knowledge to which I can lay no claim.

6. *The relative merits of the different Presses in India examined by me.*—It must be distinctly understood that the test applied by me in drawing up the list is purely with reference to the extent to which in my opinion the administration of the Press in its different branches, especially as regards stores and establishment, shewed an adequate sense of conscientious control over Government money. It has no reference whatever to the technical arrangements of the Press, etc., or to the quality of the printing and binding turned out by them. Further, it is based on my audit of the Presses, made in some cases more than a year ago:—

India Press	Good.	Nagpur Press	Medium.
Bengal „	Medium.	„ Jail Press	Bad.
„ Jail Press	Bad.	Bombay Press	„
Simla Press	„	Yeraoda Jail Press	Not sufficient data to pronounce an opinion as but lately fully started.
Lahore „	„		
Allahabad „	„	Madras Press	Good.
		Rangoon „	Report not yet in, but I believe bad.

APPENDIX A.

Necessity for Indian experience in an expert.

"If such an expert should ever be appointed I think it is *essential that he should have Indian experience:* Naturally one would say a man from England direct would be more up to date possibly, but he would have much to learn—the quickest method under our different labour conditions is not always the cheapest. The S. P. C. K. Press recently got out a man as Superintendent who, seeing no folding machines in the place, ordered two costing nearly £100 each. They require power and three men on R12 to R14 to attend to each and produce 11,000 copies per day on special work; when you consider depreciation, power, wear and tear, and the number of copies turned out daily by a boy on R4 or R5, it will be seen what a loss the purchase has caused, added to which the machines are idle for months together for lack of suitable work. The committee now sanction *all* purchases. *Verb. Sdp.!*

"Again, we are twitted as being slow because we have no Linotypes. An 'expert' from home would probably order a lot at once, but even an agent for the sale of the machine admitted to me that we could not make the machine pay unless we worked it night and day. Having tested the first machine put into London I pointed out our low piece cost, low type cost and the high wages for competent labour to work the machines, power, depreciation, etc. My idea was that, if not profitable, it might be desirable to employ the machines in the confidential department for various reasons, and probably with the higher wages in other offices the scale might be turned in their favour. These remarks apply with almost equal force to automatic feeders, self-striking rulers, etc., though there are many labour-saving devices which could be adopted. At Madras we should have more if our home purchases were not so limited. Such an expert might convince Government (which we cannot) that money spent on machinery is capital invested and will bring a good return, unlike salary, stores, etc., included in the budget with it. Of course this has its limits when money is spent as at Yeraoda for appliances for which there is no work. In such cases the expert could suggest a transfer at a valuation, to a Press which is deficient as we are in machines, etc.

"Your proposal will be beneficial or otherwise according to the men selected. His selection would be difficult unless a man from here is appointed by blind chance, an expensive process any way. I have shown that a man new to the country will not suit, and I think one who received his training many years ago and one who has no experience of private firms is equally out of court. One who has had experience of private firms only would be of little use. Having obtained such an admirable Crichton how could he be used to fullest advantage—a trip more often than five years would hardly be necessary, and in the interval he might act as practical referee to you in case a Superintendent at any time says your ideas are unworkable, etc.

"In this case he would have to be a Superintendent or Deputy of one of the Government Presses with an allowance as a referee or "Technical adviser." I presume that in the course of time you will obtain a higher appointment and the post of Examiner will become vacant. Perhaps the expert might be appointed Examiner for a term of years, say, 3, or on the understanding that he was given the *first* post of Superintendent of a press vacant; then an account officer would take up the post, and so alternately. You will have the accounts on such a system that an intelligent printer can control your staff, etc. He can tender the practical advice you suggest, while he should make a most efficient Superintendent after such experience and your end will be attained with no extra cost; probably with a saving. Of course I suggest this in ignorance of the details of your appointment, etc."

APPENDIX B.

Criticism of the Bengal Valuation Statement. (*Extract from Mr. Hydari's Report on the Bengal Presses.*)

80. The amounts that are charged to Departments are not what have been actually paid to the workmen, but special rates much higher than these. For composition the actual amounts paid to the workmen are charged; for author's correction a special rate of 6 annas per hour is charged, and for press alterations 9 annas per hour is charged. For printing also, a special rate higher than that actually paid to the workmen is charged. For binding and warehouse, special rates are fixed according to the work, though the workmen are paid by salaries. To the total for composition 108 per cent. thereof is added for supervision, and the aggregate of all these items, which are individually entered in the docket, gives the total charge for each work as charged to the Department.

81. The intention was apparently to arrive at the outturn of the Press, assessed at its market value; but if so, these rates, which were fixed years ago, should be revised from time to time to represent more correctly the market rates; or the best course would be to take the rates in the contract entered into with the Contractors for outside printing. These rates are 10 per cent. lower than those charged by the Press.

82. Further, the mode of charging itself in some cases, is such as to make out a still more excessive charge against the Departments concerned. Thus with regard to printing from formes kept standing by the Press of its own motion, the department is debited, not only with the cost of printing, but also of fresh composition each time that the formes are used for a fresh requisition. If any of these formes require alteration, not only is the cost of alteration debited to the Department at a special rate much higher than what is actually paid to the workmen, but also the difference between the cost of fresh composition (as charged in the first file for a fresh set up) and the cost of alterations actually paid to the workmen, and 108 per cent. on this difference is added as cost of supervision.

Thus the cost of fresh composition of the work reprinted under Register No. 3608, for the Agricultural Department, Bengal, had amounted, when first set up, to Rs. 118-0-5. The actual amount incurred for alterations in connection with the reprint of this work was Rs. 48-0-5 (for 441 hours, alteration work being payable on time). Against, however, the expenditure of Rs. 48-0-5 incurred by the Press, the Department itself was charged for the reprint with—

(*i*) Rs. 70, being the difference between the charge for the original fresh composition and the charge for alteration;
(*ii*) Rs. 75-9-5, being 108 per cent. on the above for supervision;
(*iii*) Rs. 165-6, being the cost of alterations of 441 hours at 6 annas per hour (although the maximum rate for alterations paid in the Press is 4 annas an hour and the actual amount paid was Rs. 48-0-5);

or in all Rs. 311, whilst if the Department had been charged for the whole work as fresh composition, it would have been debited with Rs. 245 only (Rs. 118 for fresh composition and Rs. 127 for supervision); or if only the authors' alterations had been charged at the special charging rate of 6 annas per hour, the charge would have been Rs. 165 only; whilst Government would have paid to Messrs. Allen and Company, if the work had been given out to them to be printed, Rs. 220 only.

83. Such a method of assessment answers no practical purpose, and is the more to be deprecated when it is remembered that the Profit and Loss Statement of the Press is based upon it. This statement for 1899-1900, as appended to the Administration Report, showed an expenditure of about Rs. 2,68,000, and an outturn of about Rs. 3,21,000 with a declared profit of Rs. 53,000. If the value of the outturn were reduced by 10 per cent. to

correspond to what Government would have had to pay for it, if it had been given out to Messrs. Allen and Company, the profit sinks down to Rs. 20,900, and would be converted into a loss if pensionary charges, house-rent (at the real market rate) and the cost of office-stationery (as opposed to the paper used for departmental work, and Europe stores were added; and the loss would be considerable if only 5 per cent. (a very low figure) were deducted from Messrs. Allen and Company's prices to represent the rate of profit included in their rates.

APPENDIX C.

Abuses of Government Presses by Government offices. (*Extract from Mr. Hydari's Report on the Bengal Presses.*)

38. The scrutiny of these entries has revealed the following wasteful methods of procedure on the part of the offices for which printing is done by the Press, a rectification of which could, it is believed, lead to considerable reduction in printing expenses:—

(1) Work undertaken, but subsequently cancelled, involving thereby Government in unnecessary cost of composition, distribution and materials, and sometimes even charges for authors' corrections—

Judicial Department.—

Nos. 306 (72 pages), 891 (25 pages), 7693, 284, 1479, 7792, 7993, 306.

Financial Department—

Nos. 305, 325, 326.

Municipal Department—

Nos. 3127, 3507, 3514, 3598, 3599, 3747, 3748, 6662, 6833.

Medical Department—

Nos. 412, 5370.

General Department—

Nos. 7027, 214, 1687, 3938, 2744, 5489 (22 pages and 108 hours for correction), 729 (32 pages and 46 hours for correction), 6015 (27 pages and 14 hours for correction), 6392, 6431, 6702, 1499, 1858, 1925.

Revenue Department—

Nos. 1340, 1341.

Public Works Department and Marine—

Nos. 3346, 1244, 1245, 6204, 8190.

The charges for composition alone of such cancelled work amounted during the first three quarters of 1900-1901, and the first quarter of 1901-1902 (those for the fourth quarter of 1900-1901, not being available) to about R725, which, if the other charges were included, would come up to about R2,000.

A register of such cancelled work showing, according to Departments, the cost actually incurred on account of each work should, I think, be kept in the Press and reported monthly to Government in the Financial Department, for such action as may be deemed desirable for its prevention.

(2) In many cases the number of copies requisitioned for is so small as not to justify their being printed at all, type-written copies being apparently just as well suited for record. Thus, no less than 30 instances of requisitions for two copies only were found between Nos. 1299 and 1417, in the Register of Printing Work for the Appointment Department. I think the Superintendent should not undertake, without the specific sanction of Government, the printing of work of which less than a fixed minimum, say four copies, is required,

(3) Innumerable instances have been detected in which the cost of authors' corrections has come to twice, or even thrice or four, and in some cases ten times, the amount of the cost of fresh composition. An average foolscap page of unleaded pica solid matter (*i.e.*, the one involving the setting up of the largest number of words in a page) takes four and a half hours for composition; whereas in the following instances a page has taken from five to *fifty-nine* hours for corrections only. Departments having a regular copying staff should, in my opinion, be asked to send, as far as possible, only work after it has reached its final stage, and not to utilise the Press as a machinery for turning out fair drafts in which further corrections could be made *ad lib.*:—

Department.	Branch.	Press Register No.*	Total number of pages.	Authors' corrections, number of hours.	Ratio of hours per page.
Financial	Miscellaneous.	8151, 51	11	92¾	8·4
		510	2	35½	17·25
		1702	2	24½	12·25
Municipal	Medical	829	38	468¼	12·3
		8096	27	320	12·9
Revenue	Opium	9697-18	3	25½	8·4
Statistical	Statistics	353	16	80½	5
		293	4	61½	15
		8961, 9046, 54	187	1,119	6
Judicial	Police	8158	5	27½	5·4
		1695	4	25½	6·4
Political	Political	7703, 50	39	332¼	8·4
Public Works	Public Works.	8 & 29	31	601⅓	19·4
		653	14	113¼	8·1
		7481-7991	148	1,004	6·8
		10	40	343½	8·5
		762	1	59¾	59·75
		4693J	73	751¼	10·3
		934	11	179	16·3

*These are standing.

Department.	Branch.	Press Register No.*	Total number of pages.	Authors' corrections, number of hours.	Ratio of hours per page.
Bengal Secretariat Press	Printing	319	8	221	27·6
Accountant General, Bengal	...	26	3	15¼	5
Board of Revenue	...	255	1	18½	18·5
		170	8	54	6·75
		7174	3	20¾	6·9
		7847	15	196½	13·1
		7846	9	100¼	11·1
Collector of Customs	...	565J	63	763½	12·1
Commissioner of Police	...	437	1	33	33
		8318 } J			
		115 }	60	552	6·9
Commissioner of Excise and Salt	...	9141	6	51¾	8·5
		764	23	267½	11·4
Conservator of Forests, Bengal	...	446	4	37	9·25
Director of Public Instruction	...	499	19	161½	8·5
Executive Engineer, 1st Calcutta Division.	...	41	5	29¼	5·8
Police Gazette (English)	...	756G	19	159	8·4
		88G	12	61¼	5·1
		125G	16	80½	5
		116G	9	55¼	6·1
		173G	10	55¾	5·5
		179G	13	71	5·5
		208G	14	116¼	8·3
		218G	13	68¼	5·2
Inspector-General of Police	...	90J }	92	640	7
		286 }	4	60¾	15·1
Inspector-General of Jails	...	683-84	131	953½	7·2
Inspector-General of Civil Hospitals	...	8357 & 201	52	447¼	8·6
Surveyor-General, India	...	5967	91	623¾	6·8
Sanitary Commissioner, Bengal	...	8554 } J			
		203 }	82	1,065½	13
Manager, Raj Hathwa	...	443	7	71¼	10·1
General Department	Miscellaneous	3041-47	13	183½	14·1

* These are standing.

(4) In some cases work has remained outstanding for some time, thus involving considerable indirect expenditure to the Press owing to the locking up of type, etc. As instances, I might cite—

Department.	Work.	Date of receipt.	Number and date of last proof.
Board of Revenue	Statement	30th January 1897	6th, 11th May 1901.
Ditto	Security bond	15th October 1898	3rd, 9th Jan. 1899.
Ditto	Instructions	18th March 1899	2nd, 7th Apl. 1899.
Commissioner of Excise	Uniform rules	6th January 1898	2nd, 29th Jan. 1898.

A reminder of any work that has remained outstanding for any length of time is sent by the Superintendent to the Department concerned. It should, I think, be a list of all the work of the Department outstanding for a specific period, and if any of the items are kept outstanding for a further period, they should be reported to Government, Financial Department, for orders.

(5) Another source of unnecessary expenditure is due to want of correct estimating of the number of copies required and the consequent necessity of printing a fresh supply, either—

(*a*) after the type has been broken up, in which case the charges for composition and distribution have to be incurred afresh, or

(*b*) from the type kept standing.

(*a*) In the first case the expenditure is heavy, and could be easily avoided by the Department ordering the type to be kept standing for a stated period. As instances of such matter set up and distributed and then having again to be set up for meeting a fresh requisition within a short time, I may cite a few cases below:—

Department.	Press No.	Date of first and second edition bracketted together.	Number of copies.
Land Revenue	4625C	12th November 1900	25
	6610C	23rd January 1901	25
Municipal	5087C	24th November 1900	412
	6092C	8th January 1901	200
Revenue (Miscellaneous)	1969C	9th July 1900	261
	2795C	7th August 1900	150
Local Self-Government	688C	9th May 1900	30
	7448C	8th March 1901	100
Medical	5243C	4th December 1900	265
	6344C	17th January 1901	40
Judicial	5550C	12th December 1900	807
	7299C	25th February 1901	40
Medical	732J	23rd March 1900	100
	3105J	30th August 1900	100

A list of such reprints should also be kept by the Superintendent and reported to Government, Financial Department, for any action it might deem advisable to take with a view to their prevention in future.

(*b*) Requisitioning in driblets for the number of copies required from time to time and not all together is the prevalent practice, and the examples, therefore, of such procedure abound in almost every page of the General Entry-book. As already stated, although no charge for fresh composition is incurred, there is considerable unnecessary charge for fresh imposition and printing (Press impressions), which could be avoided by a proper estimate being made of the total number of copies required for the use of the requisitioning and other Departments and a consolidated order sent therefor. It would be well if for this purpose a scale showing the number of copies usually required for each kind of subject, were made out by each office as a guide in determining the number of copies of any particular work to be ordered.

Extract from Mr. Hydari's Report on the Nagpur Press (Secretariat).

Uneconomical use of the Press.

16. The scrutiny of the Printing Office Registers has revealed the following abuses on the part of the requisitioning offices :—

(i) Instances have come to light where an officer has failed to forestate his requirements and has therefore got the same matter twice composed. The General Department, on 22nd February 1902, ordered 125 copies of the Circular letter No. 1814 to be printed, and on the 17th April 1902 required 100 more copies of the same subject. The matter, in the absence of any orders, was not kept standing, and was, therefore, recomposed.

Same matter twice composed.

(ii) Another evil is to allow the matter to be kept long outstanding, notwithstanding the fact that a monthly statement of such outstanding items is circulated by the Press to each office. Press No. B-394 has been awaiting orders from the Revenue Department for finally printing off, since 1st April 1901. It scarcely pays Government to keep type standing, unless it is required again within three months, or unless the work is heavy and requires to be completed within a very short time from the date of its receipt.

Matter kept long outstanding.

In some cases, after having been ordered to be kept standing, it was subsequently ordered to be broken up, *e.g.*, B-802, Revenue Department, was ordered to be kept standing on 2nd September 1901 and ordered to be broken up on 17th April 1902 (*i.e.*, after 7½ months).

(iii) The following instances show from the time taken for the return of the proof that work was marked "Immediate" and "Urgent" unnecessarily :—

Matter unnecessarily marked urgent, etc.

Press No.	Department.	Remarks.	Space of time taken for return of proof.
B 1589 of 1899	Settlement	Urgent	Seven months (not passed yet).
„ 56 of 1900	Do.	Do.	Five months.
„ 1520 „	Excise	Immediate	Five months and twenty-five days and ordered to break up type.
„ 1849 „	Public Works	Do.	Four months.
„ 1942 „	General	Do.	Five months and one week.
„ 375 „	Revenue	Do.	Four months.
„ 543 „	General	Do.	Eight months.
„ 1236 „	Revenue	Do.	One month.
„ 1351 of 1901	Do.	Do.	Three months and one week (ordered to break up type).
„ 1492 „	General	Urgent	Four months.
B 166 1901	General	Urgent	One month and twenty days.
„ 1371 „	Revenue	Immediate	Three months (ordered to break up type).
„ 677 „	General	Do.	One month and fourteen days.
„ 663 „	Settlement	Do.	Eight months (not passed yet).
„ 676 „	Revenue	Do.	Four months.
„ 949 „	Settlement	Do.	Seven months.
„ 1343 „	Do.	Do.	Five months.
„ 1161 „	Public Works	Do.	Five months.
„ 1154 „	Excise	Do.	One month.
„ 1173 „	General	Do.	Two months.
„ 1248 „	Do.	Do.	One month and fifteen days.
„ 1332 „	Do.	Do.	One month and fifteen days.
„ 1659 of 1902	Do.	Urgent	Three months and fifteen days (not passed yet).
„ 1425 „	Settlement	Immediate	Four months.
„ 1505 „	Revenue	Urgent	Three months.
„ 1506 „	Do.	Do.	One month and twenty days.
„ 1594 „	Do.	Do.	Three months.
„ 1686 „	Do.	Do.	Three months and fifteen days.
„ 1724 „	Do.	Do.	Three months.
„ 1749 „	Do.	Do.	Three months.
„ 1780 „	Do.	Do.	Two months and fifteen days.
„ 20 „	Do.	Immediate	One month and fifteen days.
„ 1943 „	Public Works	Do.	Two months.
„ 5 „	Do.	Do.	One month and fifteen days.
„ 50 „	Do.	Do.	One month and fifteen days.
„ 37 „	Comptroller	Do.	One month and five days.

Matter subsequently cancelled.

(iv) In the following cases work was undertaken but subsequently cancelled:—

Press No.	Department.	Number of pages.
B 253 of 1900	Revenue	7
„ 742 „	General	2
„ 681 „	Do.	7
„ 771 „	Revenue	2
„ 868 „	General	10
„ 889 „	Revenue	9
„ 934 „	General	3
„ 1003 „	Do.	4
„ 1054 „	Do.	2
„ 1351 „	Revenue	4
„ 1371 „	Do.	2
B 1520 of 1900	Excise	44
„ 78 of 1901	Revenue	2
„ 428 „	Public Works	3
„ 481 „	Excise	1
„ 539 „	Settlement	3
„ 724 „	General	3
„ 820 „	Settlement	1
„ 831 „	General	3
„ 1390 „	Public Works	2
„ 1705 of 1902	Do.	3
„ 1728 „	General	1
„ 1901 „	Do.	3

APPENDIX D.

Purchases of Stores and outside printing. (*Extracts from different reports by Mr. Hydari as noted against each.*)

Suggestion.

"58. I also found, comparing the rates per maund offered to the Government of India Press and the Bengal Press, that they vary very much, and would suggest that attempts be made to bring in future the Bengal contract rates on a line with those of the former:—

Government of India Press.	R	a.	*Bengal Press.*	R	a.
Printed paper, torn	2	4	Half-bleached paper	2	4
Clean paper-cuttings	3	2	Bleached paper-cuttings	3	0
Sweepings	1	8	Soiled paper and sweepings	1	6
Brown paper-cuttings	1	4	Brown paper-cuttings	0	12
Millboard-cuttings	1	0	Strawboard and millboard cuttings	0	12
Gazettes and printed paper	3	0	Old Gazettes and torn books	2	0
Newspapers	5	0	Leather parings and cuttings	4	0
Leather-cuttings	14	0	Brown-glazed cartridge-cutting	1	8
Cowhide-cuttings	20	0			

Comparing the rate, *viz.*, R14, of the Government of India Press for leather-cuttings and that, *viz.*, R4, of the Bengal Press, of leather parings and cuttings, it seems that it is necessary for the latter press to split this item into two, so as to realize R14 for cuttings and R4 for parings.

Suggestions when giving out the next contract.

"77. The present contract has run out, and the following considerations should, in my opinion, be borne in mind before entering upon any fresh arrangements:—

(1) Only such work as requires fresh composition from beginning to end should be given out for outside printing; work that is continuous and requires a lot of matter to be kept standing should be done at the Secretariat Press, or it should be stipulated that such work would be paid for only as regards the alterations effected in subsequent issues.
(2) Tenders for outside printing should be invited.
(3) The contract rate should not be judged as a whole, but the Press should reserve the option of accepting rates for one or more items.
(4) The rates of the contract entered into by the Government of India Press with these same contractors should be taken into consideration. At present the India contract rates for alteration and Press work appear to be much more favourable than the Bengal contract rates."—*Report No. 2 on the Bengal Press.*

Scrutiny of the contract.

"136. The contract is, as already stated, terminable on a year's notice from Government, and I tried to ascertain, therefore, how far it was fair to Government and could, therefore, with advantage be continued. This enquiry has led me to the conclusion that the present contract involves Government in the loss of several thousands of rupees. *In the first place* the contract allows for supervision 120 per cent. of the composition charge, which is 20 per cent. more than what the Government of India allow to their Contractors in Calcutta. Likewise press-work, warehouse, etc., are all increased by 110 per cent. against between 80 and 90 per cent. of the India Contractors. Author's alterations are 6 annas per hour against the India rate of 5 annas.

"*Secondly*, it should be remembered that the cost of labour, house-rent, etc., are much heavier in Calcutta than in Lahore; so that taking the piece rates paid in the North-Western Railway Government Press as indicating the local price of labour, the charge for composition should be 50 per cent. and for press work 30 per cent. less than what has been fixed in the contract. As a matter of fact I find that the Public Works Department, which is not bound by any contract, with the Contractors for any work other than Standard Forms, gets its work done at private presses, and from what I can judge certainly as well executed, at about 50 per cent. less.

"I had several files typical of the different kinds of work done for the Public Works Department valued at what would have been payable under the Secretariat contract with the Contractors and find that the Public Works Department paid R637-3-6, including *all* charges, for work for which the Contractors would have charged R994-9-11 *and heavy extras* for author's corrections, urgency charges, etc., besides. (*N. B.*—The Public Works Department Schedule has been framed for the work which is usually given by that Department, *viz.*, book-work, etc., in small numbers. It would not be suitable for some portion of the Contractors' work, *viz.*, Standard and Sample Forms.)

"*Thirdly*, there is no reason for all work of more than 3,000 impressions not being charged at machine rates. At present, as previously stated, it is charged at hand Press rates up to an annual limit of R4,000, and even thereafter, at rates intermediate between machine and hand press rates.

"*Fourthly*, the charge for type standing at 5 per cent. of composition *per week* after more than a fortnight, is exorbitant considering that it means the whole, *i.e.*, 100 per cent. of the composition charge *in 20 weeks*, whereas the loss involved to the Contractors is the locking-up of type, the interest, depreciation, etc., at even 10 per cent. on which would be only (R5 or) three-fourths of the composition charge in a year, so that it is about three times more than what it should be.

Suggestions for outside printing.

"137. It is, therefore, for consideration whether Government should continue its present terms with the Contractors. This question leads to another issue, whether it is not advisable for Government to have its Standard and other form work done by convict labour as is the case in Bengal, North-Western Provinces, Central Provinces, the Berars, Rangoon and Bombay. This work is of the simplest description and peculiarly suited to comparatively unskilled labour like convict labour, and sufficiently heavy to be penal in character. As far as the encouragement of private enterprise is concerned, it is for consideration whether a more effective method in bringing about this object would not be, instead of giving a monopoly to one Press at rates extravagantly higher than the market rates,

(*a*) to have a uniform schedule of all-round rates fixed from time to time after inviting tenders,

(*b*) to distribute the work amongst a number of Presses so as to admit of effective competition when the schedule of rates is settled, and

(*c*) to confine such outside printing to book-work, not involving matter to be kept standing, as it is capable of being given out to several Presses and of being valued at all-round rates. This policy has been adopted by the Public Works Department, Buildings and Roads Branch, with, as far as I could ascertain, very satisfactory results."—*Report No. 4 on the Lahore Press.*

Purchases from Contractors.

118. The following articles to the extent noted against each were purchased from Contractors :—

	R	a.	p.
1. Blue stone	85	0	0
2. Bhusa	329	15	6
3. Cloth "T"	197	2	11
4. Candles, wax	206	11	6
5. Cotton, waste	44	5	6
6. Canvas	1,992	15	2
7. Charcoal	161	7	0
8. Gram	187	13	3
9. Khalli	150	11	3
10. Oil, Kerosene, Chester	495	15	0
11. „ Turpentine	39	0	0
12. „ Cocoanut	34	4	0
13. Sutli (jute)	622	4	11
14. Sajji matti	109	0	0
15. Flour	570	0	0

Suggestions.

119. In addition to the above, "T" cloth was tendered by a Contractor at R0-2-9 per yard, and was accepted, but he failed to supply it at the price tendered. The Press then bought at R0-3-9 per yard from the Muir Mills, Cawnpore, the rate offered by them in their tender having been R0-3-3. This shows the necessity of taking a security deposit from the Contractors so as to ensure fulfilment of their contract.

The notices inviting tenders for the contract do not appear to be so widely circulated as is necessary to secure an effective competition. They were not published in the local papers, nor is there any record to show that the leading firms received the notices.

Criticisms.

120. The following table shows the difference in the price paid under the contracts and the price that I have been able to obtain from some of the leading tradesmen of the city. Moreover, the figures in the third column show that while the prices of some articles are lower, those of others are higher in the contract for 1901-1902 than in that for 1900-1901 :—

Article.	Rate of contract. 1900-1901. R	a.	p.	1901-1902. R	a.	p.	Rate obtained by me. R	a.	p.
Blue stone, per sér	0	10	0	0	8	9	0	8	8
Cotton, waste, per cwt.	14	8	0	19	14	0	...		
Flour, per md.	6	2	5	5	8	0	4	12	0
Gram, „	3	8	0	...			1	12	0
Kalli, „	3	6	0	2	12	0	2	10	0
Shajji matti, „	1	4	0	1	12	0	1	4	0
Turpentine	3	0	0	2	12	0	2	11	0
Bhusa	1	0	0	1	0	6	0	8	0

Local purchases of articles supplied by India or Stationery Office.

121. The Superintendent has purchased, locally, a large number of articles which could have been ordered by him from the India Office, London, or the Stationery Office, Calcutta.

The articles and their values are given below classified according to the reasons assigned by the Superintendent for their local purchase. My remarks on such of these as require any criticism follow.

(*a*) Pending receipt of supplies from—

(*i*) *Secretary of State.*

No.	Article.	Quantity locally purchased.	Amount. R	a.	p.	The regular sources of receipt.	Quantity requisitioned from such sources.
1	Antimony	Cwt. qr. lb. 7 1 20	366	1	0	Secretary of State	3 tons.
2	Block tin	2 0 2	214	13	4	Ditto.	
3	Hemp thread, ball	2,628 balls	177	15	0	Ditto.	
4	Linen thread	13,248 skeins	814	4	0	Ditto.	
5	Litho. varnish	20 lbs.	49	8	3	Ditto	60 lbs.

(*ii*) *Naini Jail Factory.*

No.	Article.	Quantity locally purchased.	Amount.	The regular sources of receipt.	Quantity requisitioned from such sources.
			₹ a. p.		
6	Gazi cloth	40 yards.	7 8 0	Naini Jail Factory.	903½ yds.
	(*iii*) *Superintendent, Stationery, Calcutta.*				
7	Kharwa cloth	784¾ yards.	114 7 1	Supdt. Stationery, Cal.	2,526 yds.
8	Straw Board, Super-royal . .	1,973 boards.	522 9 0	Ditto .	27,497 bds.
	(*b*) Always purchased in Calcutta.				
	(*i*) *Requirements fluctuate.*				
9	Brass sheets	3 0 16½	329 15 6	Ditto . .	*Nil.*
	(*ii*) *Requirements could not be foreseen.*				
10	Mercury	2½ lbs.	8 12 0	Ditto . .	*Nil.*
	(*iii*) *Always purchased locally.*				
11	Long cloth	23,969½ yards	2,846 5 8	Supdt., Stationery.	
12	Swedish iron	635½ lbs.	89 9 6	Secy. of State.	
13	Sheep skins (country) . . .	3,291 skins	1,634 9 6	Supdt., Stationery, Calcutta.	Skins. 1,500
14	Screws	95 bundles	49 8 3	Secy. of State.	*Nil.*
15	Nails	425 lbs.	107 4 0	Ditto.	
	Requirements under-estimated.				
16	Black printing ink . . .	2,286 lbs.	697 12 0	Secy. of State .	600 lbs.
	Requirements for special and urgent work.				
17	Envelopes, mourning . . .	8,137	202 2 3	Supdt., Stationery	500
18	Ink, yellow, printing . . .	4 lbs. R. q. s.	6 0 0	Secy. of State .	*Nil.*
19	Note paper, mourning . .	18 11 18	157 14 0	Supdt., Stationery	1 ream.
20	Super calender, demy, 27 lbs. .	17 0 0	115 12 0	Ditto .	*Nil.*
	Indian manufactures being cheaper than English.				
21	Ink, ruling, blue . . .	468 bottles	367 8 0	Secy. of State .	*Nil.*
22	„ „ red	12 do.	9 0 0	Ditto.	
23	„ „ black . . .	216 do.	87 10 6	Ditto.	
24	Oil, spindle	198 gallons	179 15 0	Ditto.	
25	„ cylinder	30 do.	33 8 0	Ditto.	
26	Brushes	107	263 9 0	Ditto . .	30
	Not available from Superintendent of Stationery.				
27	Envelopes	16,525 R. q. s.	389 14 0	Supdt., Stationery	25,000 R. q. s.
28	Note paper	17 15 0	260 1 0	Ditto . .	126 15 0

Antimony. (*a*) The supply of 3 tons was received from England on 1st August 1900, and only a day previous, that is 31st July 1900, the Superintendent went into the market to purchase 7 cwts. 20 lbs. That the supply had been shipped from England was intimated to him a fortnight before the date of his local purchase. I, therefore, cannot admit the reason assigned for the local purchase. Further, the average annual consumption of this material is only 3 cwts. and in the year 1900-1901 he had on his hands 67 cwts. This takes away all grounds for anticipating the India Office supply.

Block tin. (*b*) The reason assigned cannot be admitted as no supply of block tin was pending receipt in 1900-1901. In the Ledger there are no receipts from the Secretary of State in that year. Evidently no indent was sent for that year. Looking into the ledger for 1901-1902 I find that there is a receipt of 1 cwt 12 lbs. from the Secretary of State in October 1901, and yet the quantity the Superintendent then indented for was so inadequate that he had to again locally purchase 6 cwts. This shows the inadequacy of the estimate of the annual consumption in the Press.

Hemp thread, ball, and linen thread. (*c*) The reason assigned cannot be admitted as there were no receipts during the year of these materials from the Secretary of State. Even during the year 1900-1901, no indent for the next year was sent home. The Superintendent should not only estimate his wants, but should send his indents sufficiently early to enable them to arrive at the time wanted.

Litho. varnish. (*d*) In the year 1900-1901 no indent was sent. The consumption was 75 lbs. The indent sent in 1899-1900 and received in 1900-1901, was only for 60 lbs. Thus the indent was under-estimated. As no indent was sent in 1900-1901, this article had to be purchased locally.

Gazi cloth. (*e*) The stuff manufactured by the Naini Jail Factory is stronger and cheaper than that obtainable from the market. The Press bought 40 yards from a local firm on the 9th November 1900. The order that had been placed with the Jail Factory was complied with the next day. If the press required this cloth, which they had not in stock, urgently, they ought to have, before purchasing from the local market, enquired from the Jail whether it could comply with their order in time.

(*f*) The reason assigned cannot be admitted, as Superintendent has in this, as in many others, failed to correctly estimate his requirements on the data available to him. The average three years' consumption is 3,496 yards, whereas his indent for 1900-1901 was only for 2,500 yards, thus being driven to purchase it locally. Kharwa cloth.

(*g*) The average annual consumption for the last two years is about 35,000 boards, and still the indent for 1900-1901 was only for 25,000 boards. Straw board, super-royal.

(*h*) The local purchase of long-cloth has a history. Long cloth.

In the beginning of the year 1901-1902, the Accountant-General enquired on receiving bills for payment, whether the Superintendent had the orders of Government sanctioning the purchase of certain articles of stationery in the local market. Upon this the Superintendent went to Government for orders authorising him as Superintendent, to purchase in the local market raw materials, such as paper, card-boards, envelopes, etc., generally. He was asked by Government to put up a case showing why and how he wanted that authority. His reply was that he could buy at cheaper rates sheep-skins, glue, and long-cloth in the local market than those charged by the Superintendent, Stationery. On the matter being referred to the Superintendent, Stationery, Calcutta, that officer obtained and compared the articles alleged to be cheaper and reported against the local purchase of skins, long-cloth and jute-twine and glue as being very inferior. With the exception of—

(1) hemp thread, ball,
(2) page-cord, and
(3) linen,

articles which he did not stock, he did not recommend the local purchase of any other articles.

The subject was resumed when the Superintendent again asked for authority in his letter, dated 13th November 1901, to purchase locally long-cloth, as the Superintendent, Stationery, had delayed compliance with his indent. In this he also represented that he could get long-cloth at Rs. 5-8 against Rs. 7-8 a piece (of 40 yards) charged by the Superintendent, Stationery: thus showing a profit of R800 on 400 pieces indented by him. Upon this representation the indent was ordered to be cancelled by the Local Government after the Superintendent of Stationery had supplied 50 pieces of it in two instalments.

The Press has since then been purchasing long-cloth direct. It should, however, be noted that although the Press indented for 400 pieces on the Superintendent of Stationery, which were being supplied in instalments of 25 pieces, and which rate of supply was stated to be insufficient for the Press, the Superintendent has on receiving the above authority so far (*i.e.*, up to February 1902), purchased only 25 pieces in the local market, so that it is difficult to maintain the plea of dilatoriness in supply on the part of the Stationery office as a reason for getting the supply in default.

Previous to this sanction the Press had already purchased 38,200 yards from the following sources, at the rates shown against them:—

Date.	Market.	Dimensions.	Rate per piece.	Quantity: pieces.
			Rs. a. p.	
1900.				
April	Allahabad	36″ × 40 yards	6 4 0	50
May	Ditto	Ditto	4 6 0	3
June	Bombay	29″ × 40 „	4 7 3*	250*
November	Allahabad	36″ × 40 „	5 8 0	46
December	Bombay	29″ × 40 „	4 7 3	25*
1901.				
May	Bombay	29″ × 40 „	4 15 0	240*
Do	Allahabad	36″ × 40 „	10 0 0	1
August	Ditto	Ditto	5 12 0	119
Do.	Ditto	Ditto	5 6 0	101
November	Ditto	Ditto	5 8 0	100
1902.				Total=935 pieces.
January	Allahabad	Ditto	5 8 0	25

Of the 935 pieces locally purchased 515 pieces marked with an asterisk, were of such narrow width that a remnant of 11″ × 20,600 yards has gone to waste, which is a very heavy loss. Purchasing such cloth was a gross mistake and it was found out very late. The binder, in order to use the cloth for file boards, used to indent for cloth 29 inches wide, utilizing 18 inches only, and the remnants used to remain with him. What has become of them, or how they were disposed of, there is no record, and nobody can say. It is to be noted that, after the detection of the mistake, purchase of this kind of cloth has been abandoned. As regards the long-cloth now purchased locally by the Superintendent at Rs. 5-8-0 per piece, I may observe that the cloth is worthless in quality and the price too high. When the sanction was granted by Government, the cloth was never examined and no regard seems to have been paid to the criticism of the Superintendent of Stationery on the quality of the cloth. In my opinion, the use of such cloth in bindery is mere waste of money. It has a very nice gloss and finish, which are not wanted for the purposes of bindery. This cloth is much used locally in painting mottoes and figures that are to have an existence of a few days. The retail merchants in Bombay and Calcutta are prepared to supply this cloth at Rs. 4-9-6 per piece. About a thousand pieces were bought in 1900-1901, and there would thus have been a saving of Rs. 1,000 or more as the Press has paid Rs. 6-4 for this cloth. When the Bombay and Calcutta merchants could sell this cloth at Rs. 4-9-6, its price, if indented direct from England, should be much less. As the cloth is in my opinion, which is shared by the Superintendent of Stationery, quite worthless for the purposes of binding, I think the sanction granted by the Government should be cancelled and the Press should be ordered to get its supplies from the Superintendent of Stationery.

(*i*) It has been admitted that the Superintendent was not aware that this material could be obtained from England. That the requirements fluctuate is no reason for not obtaining them from the proper source. Brass sheets.

The necessary quantity purchased was very small. But when it is seen that even indents for materials worth a shilling are sent home by other Presses, the indent for this article should also be sent home.

(*j*) The Superintendent assigns no valid reasons for the local purchase of these articles, and as other equally large Presses get them from England, I see no reason why he should not do the same. Swedish iron nails and screws.

(*k*) The stuff purchased is decidedly very much inferior to that supplied by the Superintendent, Stationery, Calcutta. It is cheaper, but owing to a much larger portion of each skin having to be rejected on account of holes, etc., it is doubtful if it is ultimately cheaper. Sheep-skins.

*Including 1½ pie for packing charges.

Black printing ink.

(*l*) The consumption in the year 1900-1901 was 2,314lbs. The Press indented from the Secretary of State 600lbs. only and that also arrived in September 1900. The Superintendent locally purchased this article from the following firms at the rates shown below :—

Date.	Firm.	lb.	Rate per lb. including freight. Rs. a. p.	
April 1900	Ghasi Ram, Allahabad	36	@ 0 6 0	
May 1900	Capoor Brothers, Allahabad	60	@ 0 8 0	
September 1900	Ditto	60	@ 0 8 0	
March 1901	Ditto	60	@ 0 8 0	
	Addison & Co., Madras.			
April 1900		200		
June 1900		200		
July 1900		300		
September 1900		150		
October 1900		150		
January 1901		150		
February 1901		300		
		1,450	@ 0 8 6*	
May, John Dickinson & Co.		20	@ 2 12 0	
		200	@ 0 8 7½	
September, Secretary of State		400	@ 1 1 7½	
	TOTAL	2,286		

As previously remarked in other instances the Press in the first place had failed to arrive at the proper estimate of its annual consumption in indenting for only 600 lbs. As a matter of fact no estimate appears to have been worked out as the consumption for the year 1899-1900 was 1,940lbs. and the balance at the beginning of the year was 69lbs. In the second place the stuff locally purchased at cheaper rates was pronounced to be inferior in quality to that purchased from Madras, thus thereby incurring a higher freight for it. But it is a significant fact that the *Nawal Kishore Press*, Lucknow, can supply Flemings' ink of the quality obtained from Madras at Rs. 0-7-2 per lb., free of freight at Allahabad. The Superintendent also stated that the quality of the inks purchased from Madras and that obtained from the Secretary of State, was in no way inferior, but was quite the same. It is a question how Flemings' inks manufactured in England could be sold in Madras for six annas a lb., whereas the rate, exclusive of freight from England to India charged by the Secretary of State, could be eight annas per lb. In my opinion, the Madras ink is inferior in quality to that supplied by the Secretary of State.

Special material.

(*m*) The Press purchased the following materials specially for the Secretariat file boards :—

	Rs.	a.	p.
Orange braid	279	5	0
"T" Cloth	197	2	11
Super calender, demy 27"	115	12	0

It is for Government to decide whether, when articles of equally good material and kind, of one colour, could be manufactured from the material in stock at the Press, it is necessary to make them of a specified colour thereby necessitating the local purchase of materials of that colour. It is difficult to understand why instead of orange braid particularly, braid of any other colour could not have been used, or instead of "T" cloth, kharwa or long cloth.

Envelopes and note paper.

(*n*) The reason assigned cannot be admitted, as a proper consolidated indent was not sent to the Superintendent of Stationery. The actual consumption during 1900-1901 was 7,366 envelopes and the indent was for 5,500 only.

Local purchase of articles of European manufacture.

122. The sanction of the Local Government was not obtained to the local purchase of the following English articles, although their cost exceeded Rs. 50 [Civil Account Code, Article 98 (*k*)] :—

		Rs.	a.	p.
	From Addison & Co., Madras.			
22nd March 1900	200lbs. Black Ink	75	0	0
11th June 1900	200lbs. ditto	78	12	0
17th July 1900	300lbs. ditto	117	12	0
11th September 1900	170lbs. ditto	99	14	0
31st October 1900	150lbs. ditto	59	6	0
26th January 1901	150lbs. ditto	60	0	0
18th February 1901	300lbs. ditto	118	4	0
Ditto	4 reams paper and envelopes	228	2	0
4th March 1901	4 reams paper	226	9	0
	From Dickinson & Co., Calcutta.			
5th July 1900	Roller composition	88	2	0

Unduly large consumption of spindle oil.

123. The consumption of spindle oil for machines and presses is as follows :—

Month.	Press room. Machines. 12	Press room. Hand presses. 23	Proceedings. Hand presses. 3	Camp. Hand presses. 4	Bindery. 2 cutting, 2 perforating. 4	Jail Press. Machines. 7	Jail Press. Hand presses. 15	Jail Press. 3 cutting, 2 perforating. 5	Total.
	G. q. p.		G. q. p.	G. q. p.	G. q. p.	G.	Q.	P.	G. q. p.
April	0 0 1		0 1 1	...	...	8	...	...	14 1 0
May	0 2 1		...	0 1 0	1 0 0	6	...	...	12 0 0
June	0 1 0		...	0 0 1	1 2 0	8	...	...	18 0 0
TOTAL	0 3 2		0 1 1	0 1 1	2 2 0	22	...	...	44 1 0

It shows that compared with the number of hand presses and machines in the press room at the Head Press, in the Naini Jail, the number (excluding the five ruling machines which do not require any oil) is very small, and yet the consumption is twenty-two times larger. The consumption in the Jail Press as noted above is, in my opinion, abnormally large.

124. (*a*) The kind of glue used in this Press is not worth more than Rs. 11 per maund in the opinion of a leading tradesman of this city, whereas Rs. 14 a maund has been paid. Moreover this quality of glue produces very bad rollers in the opinion of an expert Superintendent of a Government Press. Unduly heavy price for glue.

(*b*) The advertised and open rate for this is 10 annas a bottle, while the Press has paid Re. 1 per bottle.—*Report No. 5 on the Allahabad Press.* Spirits of wine.

Oral Evidence given by Mr. A. Hydari, Examiner of Government Press Accounts. (Recorded on the 3rd and 5th March 1903.)

1. I have been in the Enrolled List of the Accounts Department for 15 years. I have been examining Press accounts for two years. Before then I had nothing special to do with them. I now go round and audit accounts and take stock of stores. I report to the Comptroller General, who reviews them and sends to the Local Governments. I do not know what action has been taken on them. A preliminary resolution did issue on my report on the Simla Press. Also my recommendations on the Punjab Press in some respects were adopted. I have examined the Presses marginally noted.

Government of India Press, Calcutta.
" " " Simla.
Bengal Secretariat Press.
" Jail Press.
Lahore Government Press.
" Jail Press.
Allahabad Government Press.
Naini Jail Press.
Thomason College Press at Rurki (report not yet printed, but shortly expected) (abolition recommended).
Hyderabad Residency Press.
Amraoti Jail Press (abolition recommended).
Nagpur Secretariat Press.
" Jail Press.
Bombay Central and Secretariat Press.
" High Court Press (abolition recommended).
Karachi Press (report not yet printed, but shortly expected).
Yerowda Jail Press.
Madras Central Press } (report not yet
" Penitentiary Press } in print).
Rangoon Central Press (report not yet in print).
" Jail " (" " ").

2. No work for the Government of India is generally done at Provincial Presses. I propose that the service in all Presses should be Imperial. Local Governments would have some hold over their Presses in so far as the promotion of their officers would depend on the Local Governments' reports. I would leave short vacancies to be filled locally. I would not have constant transfers of officers from one Press to another. I would retain the liability to permanent long-term transfers. I would have a system of graded pay. I would classify the Presses according to their importance. I do not think Press Superintendents at present do all they might to stop small abuses of type, method of printing, etc., and to effect minor improvements in such matters. I think Superintendents would consider they had more authority to do so if they were an Imperial Service. Local Governments should continue to pay for their own printing. I advocate an Imperial Service owing to the present difficulties of recruitment. Local Governments have not at present a sufficiently wide field to select from. A general graded service would offer better prospects. I would allow Local Governments to pass orders on proposals regarding the establishment, etc., of provincial Presses. I would allow Provincial Superintendents of Printing in Madras and Bombay to be also Superintendents of Stationery. I thought such an arrangement not suitable in Allahabad, as it is inland and dependent on Calcutta for its supplies. If there were a Director-General at the head of a Department of Stationery, I would leave him the arrangement for contracts and the test of samples. Also all matters regarding the requirements in respect of stationery. Provincial Governments would still require Provincial Superintendents who would be concerned with the quality of the paper supplied.

3. I would like to check the amount of printing that now goes on, *e.g.*, by the greater use of typewriters. I would give more consideration to the saving of time of superior officers by the use of printed matter than to saving a few compositors, etc., by doing less printing. What I consider is that under the present system an energetic Superintendent could effect more economies than he does. I do not think an Imperial Service would mean greatly enhanced cost. Better and more efficient men would be obtained which would compensate, and the aggregate cost of a graded service need not exceed the present total of the separate appointments. There might also be a saving by doing away with the Superintendents of Stationery. I would retain an examination of the accounts even with a Director-General, but an officer of the Enrolled List would not be necessary in this case. An Accounts officer of lower status (of the Chief Superintendent class) to accompany the Director-General on his inspections would be useful. Expert audit would still be required of accounts, but when things became better organised, it would not need to deal with larger matters of administration. The Director-General should suggest economies usually to the Imperial Government if they were matters of general application, but if necessary, also to Local Governments. He should be an officer with power to direct economies, not only to advise them.

4. In the matter of keeping type standing, I would leave the final authority with the Local Government unless the Director-General referred their decision to the Government of India. I would have the Local Government make definite rules as to the time type might be kept standing and would only allow departure from them under the orders of the Local Government. In some places there are rules, but they are not always observed. This may be the fault of the Superintendent, but he considers himself too much under the local officers to protest. I do not think my scheme would lead to constant friction between the Superintendent of the Press and the Local Government.

5. There have been cases at Bombay and Lahore of clerical officers being put in charge of Presses. At Bombay the officer had experience of the branch of the Secretariat which dealt

with the Press. He had no practical knowledge of printing. This might be remedied by restrictions framed by the Government of India as to the class of men to be appointed.

6. There ought to be definite rules as to the functions of the Superintendent of the Press in advising as to how economies can be effected. I think instances of waste in printing such as cited by me, have often been the fault of the Press, not only of the Departments. I think the Superintendent of the Press ought not to consider himself bound to carry out orders given by Departments without question. If there was one officer attached to the Secretariat charged with attending to the check of these abuses before matter was sent to the Press, it might effect my object and enable the Superintendent of the Press to be left to print merely what he was ordered to. The Superintendent would also have to direct his attention to the *way* matter was printed, so long as the departmental officer was not a trained printer, but I would prefer that such an officer himself should be a practical printer. This, however, does not meet the main difficulty of providing a proper field of recruitment for the technical appointments of Superintendents of Presses and Stationery and their assistants.

7. In the India Press compositors work in groups under section-holders. This is the general system. The section-holder does not ordinarily compose. A group is 15 to 30 men. The section-holder is usually a promoted compositor. He gives out the work and receives a fixed salary. The compositors are paid monthly. The section-holder writes the name of compositor and date on the proof file, and these are then sent to the computing branch who make out the bills. In the Bengal Press one set of computers checks another. In the India Press there is no such check. In Madras the Deputy Superintendent checks a good deal of the valuation. A section-holder has the power to give less work to a compositor against whom he has a grudge. This is checked in some places by a register of distribution of copy. As regards compositors I would develop the group system scrutinising the work of the group and treating the section-holder more as a contractor. I would pay to individuals, although valuing by the group. This is done at Nagpur according to their attendance and the class in which they are placed. Bombay has a somewhat similar scheme. At present each portion of the work done by every individual has to be separately assessed and credited to each compositor. Under my proposal, the work of the group would be valued as one item and credited to the group. In Press work I would deal with each man, not with groups.

8. I would not give pensions to piece workers, not even to confidential compositors. The number of men in the confidential branch varies constantly. I would have a Provident Fund with power of dismissal of subscribers accompanied by forfeiture of the Government contribution to their deposits, but subject to the right of appeal in the case of such forfeiture.

9. There is no general system as to searching workers to prevent thefts of type, *e.g.*, in Madras searches are made systematically; I believe that in the Simla and the India Press (Calcutta) there are none.

10. In simplifying accounts, I do not think anything would be gained by the valuation of work done for each Department by the number of pages printed for them; it would be simpler to take account of the fresh composition and author's corrections done for each as this is ready to hand in the way in which the compositors' books have to be kept. I am, however, doubtful if even this is necessary. I am not aware of any good arising from the computations of work done for different Departments. The present system of accounts in some Presses does not lend itself easily to the detection of double payments. There are rules for enabling check which are not always observed.

11. I think it would be advantageous if Presses circulated price lists of common stores. I think there would be advantages in conferences at different Presses between different Superintendents. The appointment of a Director-General might render this unnecessary unless there was some special question for discussion.

12. There should certainly not be two type foundries in one place as in Calcutta. One central foundry for all India might be advantageous, but I have not examined the details.

13. In the Bengal Jail Press I considered the chief defect to be the keeping of standard formes standing. They were also so badly arranged that particular formes could not be easily found. I also thought the establishment badly organised. A few men were paid fixed salaries from the piece grant and were thus able to get overtime fees where they were not admissible. Men were paid out of the piece grant for duties for which there were sanctioned salaried appointments. Men were appointed for one purpose and used for another.

14. In the Simla Press I considered the establishment unnecessarily large, and it had been entertained out of the temporary grant at the Superintendent's discretion. The piece audit showed double payments and other irregularities. There were also supposed to have been thefts of type. The standard formes were in unnecessarily expensive and unsuitable racks.

15. In Lahore, the Press gives out a considerable portion of its work on an unnecessarily liberal contract; the terms of the contract had not been enforced, bills had not been properly checked, and money had been overpaid and wasted. I considered the work done by the *Civil and Military Gazette*, who held the contract, to be bad and extravagant. The Government Press also had unnecessary establishment.

16. The Allahabad Press had made wasteful and improper purchases. Salaried and piece-workers worked alongside of one another and were not properly checked in order to see that work done by the former was not paid for as if done by the latter. I also thought their rates for private contract work were too high in some instances.

17. At the Nagpur Jail Press there were irregularities in connection with the purchases of stores; there was also an obvious want of supervision over technical matters, *e.g.*, absence of type racks. The cashier has been dismissed for misappropriation of Government money.

18. The Bombay Press had an undesirable number of rates for piece work varying at the Superintendent's discretion. The registers were inaccurate, and the system practically of piece work in the Press branch which had been reported as in force, was not followed. The

accounts of miscellaneous publications were not kept till I went there. Overtime was improperly paid to peons and others not entitled to it. Pay was reduced on paper so as to entitle men to grain compensation. The store accounts were not properly kept, and the local purchases were extravagant. Type had been allowed to deteriorate through negligence.

19. In Rangoon there were abuses in the payment of salaried men from the piece grant; the purchases of stores were not made, as ordered, by annual open contract and tender; there were family cliques in the office; the Superintendent, with Government sanction, took royalty on a patent of seals the special advantages of which were doubtful. The seals were manufactured in the press.

20. In some cases, *e.g.*, Lahore, the press is under the Assistant Secretary, who passes bills, etc. The Hyderabad Press is under the First and Extra Assistant Resident. I think the Bengal Press is under the Secretariat in respect of its bills. I do not find that as a rule the branch of the Secretariat controlling the Press makes special inspections of it.

21. There is a minor foundry at most of the Presses. None of them, except Bengal and Madras, are self-supporting; the others indent from the India foundry at Calcutta. I think the India foundry should be under the immediate control of an officer of higher status. I thought the Madras foundry in good condition. Usually the minor foundries are in charge of the Deputy or Assistant Superintendents. In Bombay the Assistant Superintendent has experience as a mechanical engineer, not as a type founder. I do not think it essential that each Press should have a minor foundry. With forethought they should be able to meet their requirements without it. I should be in favour of one central foundry in which it would be worth while paying well for a man at its head. Such a foundry might be in Calcutta, as it has large printing demands. I think convicts might be employed for the manual labour in the foundry. There would be a good deal of work in a foundry which convicts could not do. I would prefer a foundry at the Jail to utilising one of the two existing Presses at Calcutta. I think it is a disadvantage having the Government Presses in the city. I notice private Presses have a tendency to spring up round them, and there is the suspicion that type is stolen from Government for the latter. I think the Madras foundry might be done away with and be supplied from Calcutta. There are difficulties in casting vernacular type in a central foundry. They should not be insuperable. In some places vernacular type is bought from local Presses.

22. I have been hampered in my inspections by my want of previous knowledge of printing. I have tried to avoid technical matters for this reason. In all my reports I have always taken the Press Superintendent's replies before making any recommendations. I think an inspecting officer with practical knowledge would carry greater weight and he would be able to make more valuable inspection than an Accounts officer only. I think a head inspecting officer should have knowledge of the conditions of Indian labour and of Indian press labour such as is to be got by residence and work out here. I would look first for such a man from among the Press Superintendents if they had the other necessary qualifications. Such an officer should inspect the Presses and approve their contracts for stores, etc.; as regards appointments, he should make recommendations. He would be the adviser of the Local Governments in technical matters connected with the presses in which they desired a second opinion other than that of their Press Superintendent.

23. I think an inspecting officer could exercise sufficient check over the possible misuse of the Press by different Departments, and that this might obviate the necessity for the maintenance of elaborate accounts of the work done for each Department. An inspecting officer would also be able to extend the best features of any Press to all and so to secure greater uniformity. I endeavour to do so, but such an officer would have greater weight than an Accounts officer.

24. When a Superintendent says that his Press works at a profit, he means that there is a surplus in favour of the value of the outturn taken at the rates estimated to be payable to private contractors as against his total expenditure. In such valuations, *e.g.*, in that of the Bengal Press, items of expenditure had not been included which should have been and valuation rates of outturn had been taken which were higher than the current local rates. I did not mean to imply a general conclusion that Government would gain by giving out more work on contract. It is almost impossible under the present system of accounts and in the absence in many cases of a proper schedule of private rates, to arrive at a just comparison between the cost of Government work and what would be the cost if given out on private contract. My general impression is that private contract would be more expensive than the present system. Any paper rates would be constantly liable to additions for overtime, corrections, standing type, etc. A private contractor would have a wide discretion in the matter of extra charges.

25. At the Bengal Secretariat Press I complained among other things, that the contracts for stores for 1901 had not been given out in August of that year. Also of unnecessary printing due to the want of a proper reserve stock of forms in the Stationery Office. I found the proportion of pensionable employés in the Bengal Presses very much smaller than that in the India Press.

26. I cannot give any general estimate of the value of the economies which the appointment of a Director-General might enforce. It would be considerable, and in my opinion would more than cover any expenditure on his salary or establishment.

27. I have been over the Caledonia Press (Messrs. Allen). I have formed no idea of the manner in which they discharge their contract.

28. I consider it an anomaly that the pay of the Superintendents of the India and Bengal Presses are equal. I should rank the Bengal and Madras Presses as of about equal importance. The pay of the Madras Superintendent is Rs. 600—40—1,000.

Written Memorandum of evidence filed by Mr. W. Ross, Superintendent of the Government of India Central Press, Calcutta.

1. The following statement exhibits the Cash and Book-debit Expenditure of the Government of India Central Press for five years:—

No.	Class of expenditure.	1901-02.	1900-01.	1899-1900.	1898-99.	1897-98.
		Rs.	Rs.	Rs.	Rs.	Rs.
(*a*)	Cash expenditure . .	6,78,407	6,48,315	6,64,612	6,68,910	6,88,185
(*b*)	Book-debit . . .	1,15,259	1,15,137	1,11,804	1,09,272	1,03,736
	TOTAL .	7,93,666	7,63,452	7,76,416	7,78,182	7,91,921

2. The Press for the purposes of administration is organized in the following divisions:—

I.—Case, including Reading, Composing, Distributing;
II.—Press;
III.—Warehouse;
IV.—Bindery;
V.—Foundries;
VI.—Administration and Accounts.

These for purposes of account are further divided into (1) productive, (2) non-productive, and (3) auxiliary establishments. (1) comprises that portion of the establishment which shows a certain amount of outturn; (2) the portion which does not contribute to the outturn; (3) the portion which, though not directly responsible for any outturn which can be measured, helps materially in the processes which lead up to the outturn, and hence the name. As illustrations,—compositors are an example of (1); clerks, computers, etc., of (2); and readers, proof-pressmen, etc., of (3).

The productive establishment consists of—

(1) Compositors.
(2) Pressmen.
(3) Lithographers.
(4) Warehousemen.
(5) Numberers and perforators.
(6) Die stampers.
(7) Machine rulers.
(8) Envelope-makers.
(9) Binders.
(10) Type foundry workmen.
(11) Mechanical branch workmen.

The average earnings of piece-workmen on the permanent establishment are—Compositors, Rs. 20; Pressmen, Rs. 11; Binders, Rs. 14.

The non-productive establishment again is broadly divided into two parts—(1) supervision, and (2) clerical establishment. Supervision is exercised by the Superintendent, Deputy Superintendent, and Overseer. The Superintendent, while supervising the operations of the Press generally, has particular charge of the correspondence and accounts. The Deputy Superintendent is in general charge of the technical side of the Press, and the Overseer supervises the Reading Branch and the Current and Proceedings work. Thirteen years ago the salaries of the supervising staff aggregated Rs. 2,100 per month; to-day they stand at about Rs. 1,500. Broadly speaking, it may be said that the supervising staff is no stronger now than it was when the Press was half its present size. Apart from this general supervision each branch of industry has a foreman of its own, such as type foundry foreman, bindery foreman, etc.

Clerical establishment includes computers, peons, and servants.

Auxiliaries comprise—

(1) Readers, revisers, and copy-holders: number 139; average earnings, including overtime, Rs. 38.
(2) Correction checkers: number 2; average earnings, including overtime, Rs. 63.
(3) Distributors: number 105; average earnings, including overtime, Rs. 15.
(4) Proof-pressmen: number 33; average earnings, including overtime, Rs. 13.
(5) Forme-carriers: number 18; average earnings, including overtime, Rs. 8.
(6) Carpenters: number 8; average earnings, including overtime, Rs. 17.
(7) Type store-keeper: number 1; average earnings, including overtime, Rs. 50.
(8) Assistant foremen, case, press, bindery, foundry and warehouse: number 35; average earnings, including overtime, Rs. 48.
(9) Enginemen and firemen: number 4; average earnings, including overtime, Rs. 13.

The productive branch of the establishment is wholly paid at piece rates; the others are paid fixed salaries.

There is a publication branch attached to the Press consisting of two distinct branches—(1) the *Gazette of India*, and (2) the Books branch. The publishing branch is concerned with the issue, distribution, keeping stock, and sale of all Government publications, including the *Gazette of India*. The transactions of the publishing branch are enormous, to carry on which the Superintendent is assisted by a clerk on Rs. 50 to 60.

By far the greater portion of the form work of the Government of India is done by Messrs. G. W. Allen & Co., Howrah, for the control of which the Superintendent is assisted by an inspecting and checking establishment for passing work and checking the Contractors' bills. There has been a great increase in the work of the contract and the establishment is now quite insufficient for purposes of check.

The plant and machinery are obtained by indent on the Director-General of Stores, except in instances where they are procured locally. The type and other materials, such as cases, galleys, chases, composing sticks, etc., are all manufactured in the Government Type Foundry.

Repairs and renewals of plant and machinery are undertaken by the Government Dockyard as well as by the mechanical department of the Press. Old ball metal and pig-lead for type casting are obtained by indent on the Fort William Arsenal, or the Cossipore Shell Factory, but the value is adjusted against the grant of the Press by book transfer, and the same is debited to the working expenses of the Press.

Stores which are purchased locally are arranged for mostly by contracts settled annually.

The Superintendent is permitted to draw upon the Bank of Bengal cheques against a Letter of Credit issued in this behalf by the Comptroller, India Treasuries, for meeting the expenses of his office. All except the Superintendent belong to the non-gazetted establishment.

Statement showing the number of men and amount of wages paid for the month of April 1902.

No.	Branches.	Permanent.		Extra.		Day-extra.		Total.	
		No. of men.	Amount.	No. of men.	Amount.	No. of men.	Amount.	No. of men.	Amount.
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1	Composition	348	9,319 1 11	99	1,684 1 5	353	4,298 7 7	800	15,301 10 11
2	Press work	83	1,319 1 9	127	1,338 11 7	...	...	210	2,657 13 4
3	Litho	1	16 12 9	...	...	1	47 4 0	2	64 0 9
4	Warehouse	17	266 4 3	27	248 5 4	...	...	44	514 9 7
5	Numbering and Perforating	1	12 4 0	2	23 4 4	...	...	3	35 8 4
6	Die Stamping	1	11 4 1	2	22 0 2	...	...	3	33 4 3
7	Machine Ruling	7	113 13 11	2	21 11 8	...	...	9	135 9 7
8	Envelope Making	1	12 11 10	2	23 9 0	2	30 2 0	5	66 6 10
9	Bindery	43	614 15 3	63	456 11 8	30	174 12 7	136	1,246 7 6
10	Supervision	9	2,438 0 8	...	...	1	206 0 0	10	2,644 0 8
11	Auxiliaries—								
	Assistant Foremen	29	1,474 7 11	...	...	...	...	29	1,474 7 11
	Correction Checker	2	126 4 4	...	...	...	...	2	126 4 4
	Store-keeper	1	49 13 10	...	...	...	...	1	49 13 10
	Impositors	11	270 15 10	...	...	4	68 3 8	15	339 3 6
	Distributors	47	793 14 2	11	87 11 2	47	639 3 4	105	1,520 12 8
	Readers, Revisers, and Copy-holders.	59	3,127 7 11	20	595 2 6	60	1,571 14 1	139	5,294 8 6
	Proof Pressmen and Forme-Carriers.	29	301 12 3	8	79 14 2	14	203 10 6	51	585 4 11
	Carpenters	4	72 12 2	2	29 14 4	2	35 8 0	8	138 2 6
	Press Jemadars	3	103 8 9	...	...	...	...	3	103 8 9
	Warehouse Assistant Foreman	1	27 10 8	...	...	...	...	1	27 10 8
	Bindery Assistant Foreman	1	56 0 0	...	...	...	...	1	56 0 0
	Type Foundry Assistant Foreman.	1	33 5 4	...	...	...	...	1	33 5 4
	Warehousemen	17	224 0 9	6	60 14 1	...	...	23	284 14 10
	Binders	6	108 2 8	4	59 5 3	...	...	10	167 7 11
	Enginemen and Firemen	...	...	2	44 13 10	2	25 13 3	4	70 11 1
	Gas-fitters	...	...	...	...	2	23 11 11	2	23 11 11
	Brass Rule Cutters	...	...	...	...	10	180 15 9	10	180 15 9
12	Clerical Establishment	111	3,283 10 5	48	408 9 5	38	314 8 10	197	4,006 12 8
13	Type Foundry	40	405 5 5	68	835 1 10	107	885 14 5	215	2,126 5 8
14	Mechanical	4	271 15 7	5	82 11 9	28	439 5 4	37	794 0 8
15	Books Branch	11	296 4 0	8	62 4 3	...	...	19	358 8 3
16	*Gazette of India* Branch	1	50 0 0	...	...	...	...	1	50 0 0
17	Clerical Establishment for Checking the Contractors' Account.	3	323 8 0	...	...	...	...	3	323 8 0
18	Sanitary Establishment	...	...	14	306 5 6	...	...	14	306 5 6
	Total	892	25,525 6 5	520	6,471 3 3	701	9,145 7 3	2,113	41,142 0 11

3. It is the general experience of printers in Calcutta that the standard of workmen who seek for employment in printing offices has deteriorated much in recent years, and the difficulties of the printer in the production of work have therefore been enormously increased. Into the cause of this it is hardly necessary to enter, as it is mainly, I think, traceable to the increase in the number of factories in the vicinity of Calcutta, which has placed a premium on unskilled labour, and is therefore beyond our power to remedy. What is more important to consider is what we have done, or propose to do, to meet this increasing difficulty.

There are three ways of dealing with this difficulty—

(1) By abolishing the workman.
(2) By improving him.
(3) By accepting him as he is and making the most of him.

By the abolition of the workmen is meant the introduction of machinery to displace him. Much attention has been given to this, and I believe we are advancing as far in the number and class of our machines as it is prudent for us to go. Hand labour being so cheap, it does not always follow that it is safe to adopt machines simply because they have been successful in countries where labour is expensive.

The great spending department of the Press is the composing department, and it would therefore be a very important matter if machinery could be found to displace the compositor.

I believe I have given more attention to the subject of type-setting-machines than any one in India. As far back as 1886, I spent a good portion of my short leave in investigating in England at my own expense the capabilities of all the type-setting machines which then existed. Subsequently I followed the advent of the Thorne and Linotype machines closely, and in 1894-95, recommended to the Government of India that the Superintendent of Government Printing, Bengal, who was then about to proceed to England on short leave, should be deputed to investigate the merits of these two machines. On his recommendation the Thorne machine was selected and the Government of India has spent upwards of Rs. 20,000 in experimenting with that machine.

The result of these experiments has been decidedly discouraging, but the Government of India was not discouraged, and has ordered further experiments with the Linotype machine, which are now in progress. Over this also, the Government will incur a highly unremunerative expenditure.

When passing through London on my return to India in the beginning of 1900, the Secretary of the Linotype Syndicate invited me to a conference at which we discussed very fully, the possibility of the Linotype machine displacing the compositor in Government Presses in India. At the conclusion of that conference I laid before the Secretary the following issue :—

> "You say that your machine can earn a handsome profit in India. If you will bring out as many machines as you consider safe, I will recommend to Government that you be supplied with all the work you can do. We shall pay you the rates we pay to our workmen, and whatever profit you can make out of the business, you will be welcome to. I will not, however, under any circumstance, advise the Government to purchase your machines."

The Secretary said that the suggestion was certainly a practical one. It was the business of the Company to sell machines, not to do printing, but the suggestion was worth considering.

I recommend this as the policy which should be adopted by the Government with regard to present and all future type-setting machines which may be offering. I base this recommendation on the following grounds :—

(1) The result of ten months' working, as shown in the following statement, from which it would appear that even if the Company made us a free gift of the machines, charging nothing for interest or depreciation, the cost of the work would still be in excess of hand labour :—

Linotype Machines.

1902.	Hire. Rs. a. p.	Repairs and renewal. Rs. a. p.	Operators' wages. Rs. a. p.	Mechanics' wages. Rs. a. p.	Oil for melting metals. Rs. a. p.	Electricity for motors. Rs. a. p.	Miscellaneous contingencies. Rs. a. p.	Proportion of Assistant Foreman's salary. Rs. a. p.	Depreciation of metal.	Total. Rs. a. p.		Amount. Rs. a. p.	Amount. Rs. a. p.
April	...	...	113 8 9	0 12 4	21 9 0	...	1 3 0	35 0 8	...	172 1 9	By Value of composition work done as per Bill book for March 1902	149 6 10	
May	...	...	196 2 11	21 6 7	43 9 6	2 0 0	...	32 2 10	...	295 5 10	„ Amount of distribution charges saved	10 0 8	159 7 6
June	...	...	359 9 2	23 5 8	...	...	...	35 2 1	...	418 0 11	„ Value of composition work done as per Bill books for April and May 1902	532 11 11	
July	...	...	347 3 5	77 1 0	43 9 6	...	...	35 10 2	...	503 8 1	„ Amount of distribution charges saved	38 1 5	570 13 4
August	...	...	350 1 3	77 1 1	67 4 3	60 12 0	...	35 2 1	...	590 4 8	„ Value of composition work done as per Bill book for June 1902	284 9 11	
September	3,000 0 0	171 15 0	340 10 7	96 13 6	68 3 3	...	...	35 2 2	...	3,712 12 6	„ Amount of distribution charges saved	19 4 8	303 14 7
October	...	218 0 0	299 4 0	98 14 10	22 11 9	117 4 0	14 7 4	36 6 4	...	807 0 3	„ Value of composition work done as per Bill book for July 1902	263 11 7	
November	...	...	303 0 11	94 13 3	69 9 9	...	...	35 2 0	...	502 9 11	„ Amount of distribution charges saved	18 3 2	281 14 9
December	3,000 0 0	151 11 0	327 12 0	94 7 3	83 3 3	...	...	38 5 10	...	3,695 7 4	„ Value of composition work done as per Bill book for August 1902	263 14 0	
1903.											„ Amount of distribution charges saved	13 11 6	277 9 6
January	...	...	272 9 1	91 11 3	115 5 0	...	...	39 12 0	...	519 5 4	„ Value of composition work done as per Bill book for September 1902	275 10 5	
											„ Amount of distribution charges saved	19 6 1	295 0 6
											„ Value of composition work done as per Bill book for October 1902	269 11 0	
											„ Amount of distribution charges saved	10 10 6	280 5 6
											„ Value of composition work done as per Bill book for November 1902	473 3 7	
											„ Amount of distribution charges saved	26 5 8	499 9 3
											„ Value of composition work done as per Bill book for December 1902	385 14 5	
											„ Amount of distribution charges saved	21 13 2	407 11 7
											„ Value of composition work done as per Bill book for January 1903	417 0 9	
											„ Amount of distribution charges saved	24 6 2	441 6 11
Total	6,000 0 0	541 10 0	2,909 14 1	676 6 9	535 1 3	180 0 0	15 10 4	357 14 2	...	11,216 8 7	Total	...	3,517 13 5

(2) Because, although the Linotype Company has now been at work in Calcutta for nearly seven years, it has made so little progress in the evolution of machine operators, that, when it enters into a contract with the Government of India to hire four machines for the purpose of experiment, it is unable to provide competent men to work the machines.

(3) Because finality has by no means been reached in the evolution of the type-setting machine. We have our own disastrous experience of the Thorne machine to begin with. The Linotype machine, which succeeded, has occupied the field for some years by reason of its unlimited resources which have enabled it to buy up or drive from the field any invention which threatened to jeopardize its position. This machine in its turn is now threatened with more than one formidable rival,—the Monoline in Canada, and the Monotype in England. The latter machine is now being advertized in Calcutta, although no sample has arrived, and there is some humour in the fact that the former agent of the Linotype, who induced the Government to rent four machines, is now the agent of the Monotype. His opinion of both machines is highly instructive as to the game that is being carried on. In any case we have no guarantee that any machine that may be selected will not immediately be deposed by a more successful rival. The Government of India need be in no hurry to make a selection and can very well afford to wait until something like finality is reached, which will be when it is really capable of competing with hand labour.

With regard to the Linotype, it is hardly good business to purchase for £850 a machine which may or may not displace four or five workmen earning an average of ₹20 a month. The following statement shows the average outturn per machine per hour for the time they have been at work. Instead of displacing four or five men, their maximum outturn has hardly been equal to that of 2½ men, and the minimum one man :—

Statement showing the average number of ens per hour turned out by each Linotype Machine.

Department.	Working 24 hours.	Working 16 hours.
	Ens.	Ens.
Government Central Press' operators .	1,180	1,941
Major Higg's operators . . .	...	887

I do not think that the saving in space to be effected by the use of these machines need be considered, as the machine itself occupies as much space as the men it will displace, while in addition space has to be provided for storing the matter set up.

The improvement of its workmen is a matter of vital concern to all large industries, and it should be especially so to the Government in India whose printing business is on the largest scale to be found in the whole world. The State Printing offices of Washington and Berlin, I know, employ none but the most skilful workmen who can be secured; but while the work of the Government of India is in no way less important or responsible, and possibly just as high a standard of accuracy is exacted, the Government printers have to produce that work with establishments, a very small proportion of which has ever gone through the formality of an apprenticeship. That work is produced as it is, is more creditable to its printers than the various Governments, knowing little of the difficulties, and probably caring less, are ready to admit.

There is no printer, however, who would not seek to raise the standard of his work as high as possible, and in the Central Press we may claim to have done all in our power towards that end; but the pressure of work is always so persistent, that we have to open our doors to men who, if we were in a position to be more exacting, we should reject.

The training of apprentices has been steadily maintained in this office, but I cannot say that the results are encouraging. Printing not being a caste industry, we are not able to enlist on our side that system of family training, which makes the native so comparatively successful an artizan in indigenous industries. The native agency on which we have to rely for the training of apprentices is a poor substitute, and I should be glad to see the European staff increased, for this as well as other reasons. If this can be provided, I would recommend that appointments to the permanent establishment of compositors should in future be restricted to those men who have served the stipulated apprenticeship in this office and are able to undergo certain prescribed tests. The Superintendent, Government Printing, should be empowered to so limit admissions, without reference to the number of vacancies which may appear in the permanent establishment.

This brings me to point (3), which is that we must for the present accept the workman as he is and endeavour to make the most of him.

The difficulties in connection with the recruitment of readers are equally serious. So many avenues of employment have in recent years opened up for young men of the class we need, that they no longer seek for employment in printing offices, and we are restricted to men who can never, from their education or general capacity, give promise of becoming efficient readers.

Some attempt has been made to attract young Bengali B.A.'s to this work; but this has necessarily been circumscribed owing to accounts considerations, and it is, therefore, hardly possible to say to what extent it has been successful. We can hardly expect to retain young

men of this class unless we can hold out reasonable prospects to them, which we are not, under the present system of promotion, able to do.

As we have to provide for possible retirements in the immediate future, I would, therefore, suggest that the Superintendent be empowered to modify the present system so as to hold out inducements to young men of the B.A. class to join. Three men might be engaged at once on the following conditions:—The initial pay to be fixed at Rs. 40, to be raised to Rs. 50 on passing the Elementary Examination. No increment on this to be allowed until the Intermediate Examination is passed, after which increments of Rs. 2 to be allowed annually up to a limit of Rs. 80. They would be absorbed into the permanent establishment as soon as vacancies occurred, and other men taken on to fill their places.

It may be that we should not succeed with every one of these men, because with all their scholastic qualifications it does not follow that all will make good readers, and doubtless some of them will try to get away to clerical work if opportunity offers. But the need is so urgent that the experiment is worth trying.

To succeed with this scheme, we should require at the head of the reading department the English reader recommended by the Press Committee of 1902.

4. I think any proposal to pay higher rates for bad manuscript is hardly practicable, although discretion might be vested in the Superintendents to sanction such payments, where it may be just.

I also think that it would be found impracticable to formulate any scheme for the improvement of the "copy" which is furnished to the compositor. A general order that all copy is to be type-written would, it is easy to see, result in the formation of an army of type-writers which, apart from the expense, might be found to be as troublesome as the compositors. If, on the other hand, it were left to the officers of the Secretariat to decide what should be type-written, there would be difficulty in adjusting the relative ideas of the officer and the compositor as to what is bad manuscript. The best solution would probably be found in authorizing the Superintendent to decide when it is necessary to type-write any bad manuscript, the cost of which he would debit to the department concerned.

I am doubtful if any improvement in the rates of payment would produce better workmen. The present rates, combined with our system of classification, admit of good workmen earning good wages. The trouble, I think, is that so few native workmen are ambitious about having a good reputation. It is impossible to get boys to remain sufficiently long as apprentices. We have fixed the period of apprenticeship at the modest standard of two years, but find that very few remain even for six months. It might be possible to improve matters by giving boys a small wage during their apprenticeship, increasing it yearly up to three years after which they would be transferred to the piece establishment. It would probably be found that a number would leave when placed on piece-work; but, even if this did occur, the standard of workmen would be improved, and we should benefit eventually. I do not think, however, that a scheme of this kind would produce much unless the training of the boys were committed to a European printer for some time to come.

5. I cannot call to mind at present any specific case in which the Government has been hampered, or public business impeded, owing to the detention of work in this Press. We deal with the despatch of work according to certain rules prescribed by ourselves in our Hand-Book; and, although it is not practicable to adhere strictly to these rules, owing to incessant interruptions, I believe the cases in which inconvenience is caused are comparatively rare; while those in which officers have failed to obtain work from the Press when they have specified the time, are so few as to be practically *nil*. This, I think, ought to be considered as the criterion with regard to delay.

Much of the difficulty that the Press experiences in dealing with work, is due to the remarkable extent to which documents are marked "Urgent" and "Immediate." How much of this is absolutely necessary the Press is not in a position, and does not attempt, to judge; but that a great deal of it is unnecessary, there is ample ground for believing. If the right to mark work "urgent" and "immediate" were a little more circumscribed, or at least more judiciously exercised, less would be heard of mistakes and delays.

There is perhaps no department of the service out of which Government takes more than it does out of the Press; and I take this opportunity of stating that the many humble members of its Press establishments render splendid service to an extent of which the Government is apparently not aware.

6. The question of type kept standing was thoroughly threshed out in the Press Committee last year. Various drastic regulations were suggested, but it was, after much discussion, found necessary to water them down to the very mild rules which were recommended by the Committee.

I have not much faith that these or any other rules will effect great economy in this direction. The only rule that will be effectual will be that which will enjoin that all work must be complete and ready to print before it is sent to the Press. The economy which would be effected by such a rule, both in corrections and type, would be enormous. If Government were dealing with contractors, it would have to introduce very stringent regulations, or its printing bills would become ruinous.

7. The type of the Central Press has never been renewed. All new type obtained has been by way of additions to stock. Some of the type in use, particularly that taken over on the amalgamation of the Secretariat Presses, has been at work for many years. To renew all the present stock, that is, to purchase sufficient new type to admit of the old stock being thrown out at one time, would be a very costly undertaking, and is unnecessary. I am making

provision in this year's indent for large additions to our type-casting machinery. When this is received, we shall proceed to accumulate a large stock, and then we shall gradually throw out and recast all the old type. In this way it will be possible for us to exchange old for new type at little more than the cost of casting and slight additions to the alloy. In future I trust it will be possible to renew the type at shorter intervals than has been practicable hitherto.

8. The foundry was originally organized to meet the requirements of the Calcutta Central Press, but the result of its operations proved so satisfactory that the Government of India decided to extend it for the purpose of supplying type, to the other Government Presses throughout India. It now meets the requisitions of the Punjab, Bombay, Assam, Karachi, Alighur, Hyderabad, Nagpur, Rangoon and some of the Railway Presses. The outturn is about 200,000lbs. of material yearly. As compared with India Office prices, the foundry in all its branches effects a saving of about 1½ lakhs yearly.

The larger proportion of the workmen are paid by piece, and the material is obtained partly from England and partly locally.

It would not be possible for smaller Presses to obtain cheaper type by the establishment of separate foundries.

The following statement shows the quantity supplied to other provinces during the last five years :—

	Quantity. lbs.
1897-1898	99,503
1898-1899	97,363
1899-1900	117,796
1900-1901	83,434
1901-1902	130,329

9. The normal hours of work in the Press are from 10 to 5 P.M. with half an hour's recess from 1-30 to 2 P.M. Work beyond these hours is treated as overtime work and in the case of some salaried men paid for extra. Overtime up to a prescribed limit is paid at the rate of half a day's pay for every three hours' work performed before 10 A.M. or after 5 P.M. The clerical and computing establishments are debarred from overtime. The hours of the piece establishment are ordinarily from 7 A.M. to 5 P.M., but in times of pressure they may work longer : they are also debarred from overtime.

By far the most important of the overtime-drawing establishment is the reading branch. These men are in the first place booked to attend at night or in the morning, and their outturn of work is duly recorded in registers, which after being duly checked by the computers, are attested by the signature of the officer in charge of the branch. A man is not considered to be entitled to full payment for overtime if his outturn falls short of the quantity prescribed in the scale, and he is required to make good the deficit by working without payment. The next in order of importance are the assistant foremen. As compositors attend in the morning at 7 A.M., the assistant foremen are required to be at their post at that hour. Their overtime payment is regulated by the attendance of their section. The work of the proof pressmen, forme-carriers, warehousemen, etc., is duly looked after by the assistant foremen concerned. I consider the check on overtime is as close as is necessary, and that reduction on the side of the Press is not possible other than as the effect of the recently modified overtime rules. What may be done on the part of indenting officers is indicated to some extent above (para. 5).

The payments for overtime for the last five years were as follows :—

	Rs.
1897-1898	45,090
1898-1899	44,990
1899-1900	39,850*
1900-1901	36,460*
1901-1902	29,760

* Decrease due to the operation of the percentage rules.

10. The Head office is housed in premises which form part of the Imperial Secretariat block in Hastings Street. There is no possibility of further extension in this building. The Branch office is at 166, Dhurrumtollah. So far as buildings go there is also no further possibility of expansion there; but the site is capable of being utilized to a much greater extent, by the removal of the present buildings.

11. Paper and binding material are received from the Stationery office on a special form of indent. Owing to the uncertainty and emergency of the demands made on the Press, large stocks of all kinds of paper have to be kept in readiness in addition to the quantities [illegible]ily issue.

These materials on receipt are stored in the wholesale godown, and are thence transferred to the retail godown in such quantities as may be required for the printing orders received in the press-room.

These supplies ought to be improved as follows :—The contract with the local mills should contain a proviso imposing upon the Contractors the obligation to maintain in certain proportions, stocks of paper which are in ordinary issue. It is too frequently the case that work is delayed because the paper has to be manufactured specially, although of a kind which the mills holding the Government contract ought to keep in stock.

There should also be a more severe scrutiny of the paper sent in by the mills for the Presses, as there is a great deal of it which is not up to the standard samples. When I reprimand my store-keeper for accepting such paper, I am invariably met with the excuse that the acceptance of the paper was imperative owing to the urgency of the work. This should not be; it opens the way to dishonesty all round and when standard samples are adopted the Stationery office should see that these are adhered to. The Superintendent of Government Printing should be authorized in cases of emergency to purchase in the market, if it can be found, any paper required in place of supplies which it may have been found necessary to reject.

There are some of the rules of the Stationery office which stand considerably in the way of running Presses on a commercial basis. For instance, Superintendents of Presses may not ask for a paper which is not borne on the Stationery office price list, although they may be able to effect a distinct economy by using it. If they wish to obtain it, they must first address the Government of India with a view to obtaining sanction, although the work for which the paper is required may have to be delivered long before the sanction could be issued. Also, although much money may be involved, the substitution of English for a more expensive country paper must be delayed until the proper season for sending indents to England.

I have frequently in the Stationery Committees, advocated the necessity of formulating specifications for the different classes of paper required by the Government in India in the same way as has been done by other Governments, and I take the opportunity of placing this on record here, as it is not likely that much improvement will be effected in the supply of papers in India until such a specification is embodied in the Stationery office contract.

Samples of the paper prescribed for permanent and non-permanent records by the British or German Governments might be obtained, with notes of specifications for pulp, breaking strain, price, etc., and these or such modification of them as may be permissible for India, should be used to regulate future contracts with Indian suppliers.

12. I have already explained in another place that the contract with Messrs. G. W. Allen & Co. has still about five years to run, so that the consideration of more economical methods of doing this work would be premature. The growth of this work, however, induced me some time ago to suggest that considerable saving might be secured by an enquiry into the disposal of the forms which are issued by the Contractors.

13. The question of simplification of the accounts was also dealt with by the Press Committee last year, and their suggestions, if adopted, would materially simplify the accounts of this office. Since the submission of the Committee's report, however, the Government of India have issued orders with regard to the check on the expenditure on printing, which completely nullify the Committee's recommendations and maintain the present voluminous system in its entirety.

14. As the system of payment by results virtually dominates all the operations of this Press, it follows, as a matter of course, that expenditure must be regulated by the amount of work the Press is called on to do. Any reduction of expenditure, therefore, should originate in the indenting offices. And I would respectfully submit that I have had much experience of Committees of enquiry into printing charges during my service, and the reason they have been able to effect so little is, because they have directed so much attention to the working of the Presses, and so little to the indenting offices.

Sometimes the Government gets alarmed because of the increase in payments to workmen; but this is really the barometer of the Press, and ought to indicate to the Government where to direct its enquiries, *viz.*, in the indenting offices. The more we pay the workmen, the more we have taken out of them, and the greater is the decrease in the percentage of other expenses. When the workmen are driven to their utmost capacity, when stores are obtained in the cheapest market, when the largest amount of work is produced from the smallest amount of plant and machinery, and when premises are occupied for sixteen hours out of the twenty-four, then it may reasonably be inferred that the Press is being worked with all the economy possible. And this, I claim, we do in the Central Press.

But it is impossible that everything can be done that might be done by two European officers with such an establishment as we have to control. It would pay the Government to have a larger number of practical men in charge of departments who understand how to work a Press on a commercial basis. Local men very seldom turn their attention to this department of business.

While I do not advocate any enhancement of the rates of payment to workmen, I have no hesitation in deprecating any idea of looking for economy in a reduction of these rates. If we had men crowding into the Press to find employment, we might ascribe it to the attraction of our rates; but when, in spite of the fact that even with the eligibility for pension in addition, we cannot yet find sufficient men to do our work, it is hardly necessary to discuss the feasibility of reducing the rates.

15. The rates charged by Messrs. G. W. Allen & Co., the contractors for printing Government of India Stock Forms, are the lowest which have ever been offered to the Government.

The work done by the Contractors is simple, rough, and cheap; it involves no large expenditure for plant or the employment of much skilled supervision and yet the cost is greater than the very much more expensive and responsible work which is done by the Central Press.

If the work, which is now done by the Central Press, were offered to the present Contractors, they would certainly not undertake it at lower rates than they are now obtaining for their rough and cheap work.

Scales of rates are not infallible guides in comparing the charges of one Press with another. However comprehensive a scale of rates may be made, there will always be a large

quantity of work which must be dealt with specially. And much may be lost or gained according to the economy or otherwise of the methods employed. The essential difference between the Government printer and the contractor is that, while the former will seek to cheapen his work as much as possible, it is the business of the latter to swell his bills all he can.

In connection with this part of the enquiry I would observe that it has been assumed that, because the contractors make a good thing out of the contract, it is due to the superiority of their methods. Admitting that this is so, although I have seen nothing of that superiority, the accompanying correspondence, which has passed between the contractors and myself on two occasions, will show that they cannot be relied on to place that superiority at the disposal, and for the benefit, of Government, (a very important matter when considering the advisability of transferring work of the class which is now done by the Central Press) :—

From the Superintendent, Government Printing, India, to the Contractors for Printing Government Stock Forms, No. 29-C., dated 28th November 1901.

I have the honour to forward herewith the charged file for I. A. Form P. 454 (Reg. No. 70-I. A.), and to enquire why the diagram was done in such an expensive way, when a woodcut, costing about Rs. 8, could have been inserted in the form and printed in one impression along with the type. Also whether the work was shown to the Inspector as requested in this office No. 30-C., dated 21st July 1900.

The return of the charged file is requested.

From Messrs. G. W. Allen & Co., Contractors for printing Government Stock Forms, to the Superintendent, Government Printing, India, No. $\frac{2941}{2067}$, dated 6th December 1901.

We have the honour to acknowledge receipt of your No. 29-C., dated 28th ultimo.

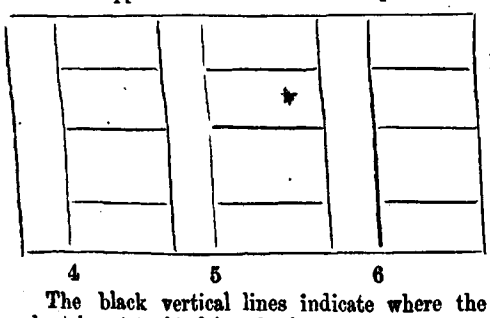
In reply we would explain that special instructions as to the exact measurement of each space in the diagram were received with the second proof from the Adjutant General in India, and to ensure the work being correctly done, the diagrams were lithographed, as the number of copies required was not known. Your suggestion of an engraved wooden block has now been noted for future orders of a similar nature. As your No. 30-C., dated 21st July 1900, does not refer to work of this kind, the matter was not referred to the Inspector.

The charged file is returned herewith.

From H. Heseltine, Esq., Assistant Secretary to the Government of India, Finance and Commerce Department, to Messrs. G. W. Allen & Co., No. 3729 S. R., dated 25th July 1900.

I am directed to acknowledge the receipt of your letter, dated the 12th June 1900, regarding the rate of charge allowed to you by the Superintendent of Government Printing, India, for perforating a book of Forms, No. R. and P. 1 (Post Office), and the disallowance by him of the cost of nails used for packing purposes.

2. It appears that the Form book perforated is one-third the size of the paper on which such forms are printed; that the perforations are, as indicated in red lines, in the rough diagram given on the margin, and that the Superintendent has allowed the charge at the rate of six perforations per sheet, namely, three for the horizontal and three for the vertical perforations, while you claim to charge at the rate of twelve perforations per sheet counting the horizontal perforations as nine separate perforations instead of three. I am to say that the Governor-General in Council has given your representation careful consideration, but regrets that he is unable to admit the charge at a higher rate than six perforations to the sheet.



The black vertical lines indicate where the sheet is cut to bind into books.

The red lines indicate the perforations.

3. As regards the cost of nails for packing purposes, I am to say that the payment under clause 11 of the Contract covers packing charges and all other charges in connection with storage and distribution with the exception of those provided for in any other clause of the contract, and that as the cost of nails is not provided for in any other clause, the Government of India are of opinion that the Superintendent of Government Printing was correct in disallowing charges on this account.

Sample book of forms No. R. and P. herewith returned.

Copy forwarded to the Superintendent of Government Printing, India, for information.

16. With reference to the proposal to concentrate large quantities of printing in Madras, where labour is cheaper than at most other stations, I would observe that the Government should have its printing done, as it would purchase other things, in the cheapest market.

How much of the work of the Central Press could be dealt with in this way, I am not in a position to say, but hardly think that the total quantity would result in very large savings. The bulk of the work, apart from what is received from local offices, is drawn from distant stations in North India, and officers already grudge the time that is lost in transit to and from Calcutta, and endeavour as much as possible to have their work done locally.

The work which is done by Messrs. G. W. Allen & Co., if done in Madras, would probably lead to material savings, but the contract has still about five years to run.

A scheme of this kind would, however, have to be introduced very gradually, according to the extent to which labour might be available. If a sudden demand for workmen were created, it would probably have the effect of enhancing rates.

17. A suggestion was made by Mr. O'Conor that a comparison should be made between the charges of this office and London printers, due allowance being made for difference in quality of work.

An opportunity for doing this occurred recently when certain volumes of the Report of the Plague Commission were printed, one in Calcutta and the remainder in London by the Contractors to His Majesty's Stationery office. I obtained the cost of these latter volumes from the India Office, and had a comparative statement drawn up as given below, which shows that the London cost is not less than 150 per cent above that of Calcutta. An examination of the volumes also shows that there is no necessity to make allowance for difference

in quality, as the work turned out by the Government Contractors in London for the British Parliament is in no way superior to that of the Calcutta Central Press :—

Comparative Statement of Expenditure incurred in publishing "Indian Plague Commission Report and Evidences" by the Government Central Press and the India Office Printers.

	Volumes.	Composition.	Press work.	Binding.	Paper.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India Office charges .	I	303 7 4	248 15 0	89 3 9	177 5 10	818 11 11
Government Central Press charges . .	I	132 10 4	18 4 2	13 7 0	118 9 5	282 10 11
India Office charges .	II	268 8 7	93 10 1	54 3 6	71 15 4	487 17 6
Government Central Press charges . .	II	128 16 7	18 6 10	28 15 6	106 13 1	282 12 0
India Office charges .	III	241 19 4	106 12 7	91 2 6	78 7 7	518 2 0
Government Central Press charges . .	III	124 14 7	19 9 9	42 4 5	114 19 3	301 8 0
India Office charges .	IV	65 13 0	49 15 11	18 17 7	25 7 4	159 13 10
Government Central Press charges . .	IV	33 4 4	5 14 7	9 18 7	33 19 0	82 16 6
India Office charges .	V	303 7 4	248 15 0	89 3 9	177 5 10	818 11 11
Government Central Press charges . .	V	88 9 5	19 16 0	19 3 4	115 18 1	243 6 10

Remarks.	£ s. d.
Abstract.	
India Office charges .	=2,802 17 2
Government Central Press charges . .	=1,192 14 3

18. The introduction of the point system in our type-foundry would be such a costly undertaking, out of all proportion to the advantage to be gained, that there is no intention of considering it at present. I should be glad, however, to see the use of old style type restricted to jobbing and high class book work, and the new style adopted for current letters, proceedings, and all such purely official work.

19. If the Controller of Stationery is to combine in himself all the functions which Mr. O'Conor has outlined in his note, then I have no hesitation in saying that the proposal is impracticable. On Mr. O'Conor's own admission Government Presses have now become large and important factories which require for their control and management, great technical skill and great administrative ability. The men who have built up and conducted these important factories successfully for years are apparently, in Mr. O'Conor's judgment, lacking in such technical skill and administrative ability, and therefore he would recommend that a man be obtained who, while combining in himself these qualifications, shall at the same time be able to prevent the misuse, waste and destruction of type, and other material; shall organize the working staff to get out of them the most and best they can do; prevent overcharges for overtime; reduce the necessity for working overtime; supervise and educate the composing and reading staff, so that work is done intelligently and the blunders of incompetent printers do not lead to delay and expenditure.

He is not only to educate the staff and prevent the blunders of incompetent printers in the Calcutta Central Press, but in other Presses as well, and, in addition, he is to control the operations of the Stationery office.

Now I have had more to do with the building up and conducting of these large and important factories for which so much technical skill and administrative ability is required, than any one now in India. I have also had considerable experience of the Stationery office, having acted as Assistant Superintendent for nearly two years, and I may claim to speak with some authority when I say that Mr. O'Conor's manner of formulating his proposals hardly does credit to his otherwise sound judgment. It is obvious that no man can supervise and educate the staff of more than one Press at a time (whether he can do it at all need not be considered), and that while he is performing these duties in one Press, it would be difficult for him to prevent the mistakes of incompetent printers in another. It is also equally impracticable for him to tie himself down to the supervision and education of the printers, and at the same time control the operations of the Stationery office as they would need to be controlled.

I do not say that the Government interests may not be best served by the amalgamation of the Printing and Stationery Departments under an expert printer. The business of the Stationery office being so largely connected with the supplies to the Presses, it would be futile to plead that a printer may not be the best man to conduct that business because of his being in more intimate touch with the work of the Presses than any one else. But such an amalgamation can exert no influence on the mistakes of incompetent printers other than may be effected by the improvement or abolition of the incompetent workman. Such an officer would have more important duties to attend to than the supervision and education of the composing and reading staff, which a business man would delegate to assistants who draw less pay and have more leisure.

In conclusion I would respectfully submit that Superintendents and Deputy Superintendents of large Presses should be admitted to the benefits of the European Service Leave Rules, to enable them to keep in touch with the home markets, and so by their knowledge of all the latest improvements render themselves of greater value to Government.

I would also recommend that the pay of the Deputy Superintendent of the Calcutta Central Press, the largest Press in India, should be fixed at R400 to R600.

Oral evidence given by Mr. W. Ross, Superintendent, Government Printing, India. (Recorded on the 4th March 1903.)

1. I have been Superintendent of the India Press for 12 years. Before that I was Deputy Superintendent at the Bengal Jail Press. I entered Government service as Head Reader in the India Press. In Scotland I was trained at the Queen's Printers in Edinburgh. I have had 37 years' experience in all, of which 30 have been in India.

2. In the India Press we are under the control of the Financial Department. A regular inspection of the Press is never made by the Financial Department.

3. I should say the standard of all our labour was deteriorating. Our labour usually comes with some preliminary training in private presses. They are decidedly incompetent when they come in. When framing apprentice rules, I tried to lay down the third standard for compositor apprentices, but had to give it up. The men will not serve long apprenticeships. Readers usually come quite raw from school, as copyholders, *i.e.*, as men who read from the manuscript to the examiner; the bulk are failed entrance candidates. As copyholders, they get 8 annas a day; from that they are promoted to first readers, second readers, and press proof readers on Rs. 20 to Rs. 25. The first proof goes to the lowest paid men; the second proof to the next grade. The first proof is the most troublesome; the last is the most responsible. There are two proofs read of all papers; the third proof is issued to the author. This is the usual practice; if a paper were wanted urgently, there might be only one reading in the press. In England proofs are usually sent out after one reading, but the compositors and readers are of a much higher standard. At home a reader is usually a promoted compositor; here the readers know nothing of compositor's work. It would be well if readers had to do at least six months as compositors. The change would not be popular with the employés.

4. Our compositors are under assistant foremen who distribute the work and submit the files to the computors. The computor's work is checked at the time of audit. There is a head computor on Rs. 50 who checks the work. He has a large responsibility, but the audit which checks from 10 per cent. to 20 per cent. of the charges has not discovered many irregularities. The Deputy Superintendent checks the computation of corrections. Our computors are all on fixed pay; the compositors are all on piece work. I do not know why the India and Bengal Press rates for distribution should differ. The distributors are of a lower class than the compositors. A certain proportion of the compositors are pensioned. The sanctioned permanent staff of pensionable compositors is 479; the total compositor staff is 833. We have not the full number of permanent compositors at present. I can take on temporary compositors at discretion within the limit of the budget grant. I exercise discretion in promoting from the temporary to the permanent establishment according to efficiency and age. With readers it is the same. The higher grades of assistant foremen, etc., are all pensionable and permanent. The assistant foremen are also called section-holders. I think for a certain number of compositors there should either be pensions or something in its place, *e.g.*, a provident fund. I would prefer a provident fund. The pensions are only justifiable as a means of getting the best men. Except for men on confidential work, there is no particular inducement to give pensions as a means of securing honesty. I would limit pensions to men who had served a proper apprenticeship.

5. There is no systematic search of employés in the Press. I search any one if I suspect him.

6. The need for detailed accounts of each man is a drawback to the piece work system. I signed the report of the Press Committee recommending a system of contract work with small gangs. I think there would be some practical difficulties in giving effect to it. We should have to keep up detailed accounts for the contractors and if they disagreed with their men, we should run the risk of strikes. We could minimise this by penalty clauses and deposits, but this would not compensate us for the inconvenience if the work was important and was not done. There is so little work we have that is not urgent that we could scarcely confine the contract work to that which is non-urgent only. A system of valuing work by the group and distributing the lump earnings of the group according to their efficiency and attendance would not in my opinion succeed, as the men have not sufficient confidence in the section-holders. We did try a system of paying the group as a whole and leaving the distribution within the groups to the men, and it was not a success. Under the present system, there is a certain amount of friction between the section-holders and their men. We can examine into and check complaints of any compositor that the section-holder is not doing fairly by him in the distribution of the work. I would deprecate interference with a system that is working fairly well. We require another superior supervising officer at the Press (apart from the foundry). I do not think the necessity for this would be avoided by any system of contract work or paying by the gang.

7. I would recommend great caution in substituting machinery for hand labour, in view of the cheapness of our labour.

8. If we referred bad copy to the Departments to be recopied, it would lead to friction and delay. It would be easier for us, if necessary, to recopy it ourselves. I object to ministerial officers marking press work urgent. I do not object to gazetted officers doing so.

9. I do not think Press Superintendents are usually in fault in the matter of keeping type standing. I agree with the recommendations of the Press Committee on the point. I have made numerous recommendations to Heads of Departments as to unnecessary work and expense being thrown on the Press by the way work is sent to them. I have not merely dealt with the ministerial staff. In the Finance Department I should refer to the Assistant Secretary.

In other Departments I should refer to the Registrar. Some of the officers are unreasonable; generally speaking, perhaps, they are not unreasonable. I would have rules to control those who are so. I think it would be dangerous to give the Press Superintendent power to refuse to print matter sent him. I would not be in favour of having a separate officer between the Press Superintendent and Departments to decide the method of doing work and what should be done, etc. I do not see that he could do anything which the Superintendent could not do. Unless such an officer had Press experience the Superintendent would have to explain his objections to such an officer just as he now may do to the Departments.

10. Complete stock has been taken twice in the India Press in my time. The orders are that it should be done every three years, but on the last occasion it was postponed on account of the Press Committee. To do so we have to stop the work of the Press, and I do not think it is worth the trouble and expense.

11. Some of our type is very old. We want to condemn some of it, but are hindered in doing so owing to the heavy demands upon us. It would be expensive to organise new foundries at places to which we at present supply type, *e.g.*, Bombay, Punjab, etc. Buildings would be required, also new plant: men would also have to be trained. These other places might also have difficulty in obtaining metal. We find metal from England cheaper than that obtained from the local arsenals. Our foundry is congested and will require to be expanded. I would prefer to expand it to starting new local foundries. The Bengal foundry was started because the India one could not do the work at that time. We could supply Bengal if we took over their machines. I do not think it is necessary that they should be separate. I have an Engineer on Rs. 150 in immediate charge of the Dhurrumtolla foundry. The value of the annual outturn from the foundry is over two lakhs. The man we have is a Eurasian, a mechanical engineer. I do not consider it a satisfactory arrangement, and have asked for a better qualified man. We require a man on the pay of Rs. 300—450. It might be feasible to enlarge the Madras Foundry and to supply Bombay, Rangoon and Hyderabad from there. There is a small type foundry at Simla. It is a small local business and is supplemented from Calcutta.

12. If a man in the Press works to 6 P.M., he gets no overtime. If he works after 6 P.M., he gets overtime from 5 P.M. A man kept overtime would have to stay for a 3 hours shift. Readers, Foremen (average Rs. 120), and Assistant Foremen (Rs. 30—60) get overtime fees. The computor computes overtime for the readers; the overtime of the foremen and assistant foremen is checked by their attendance and that of their section. The reduction in the sums paid as overtime was effected by an increase in the establishment. It was done by the Financial Department. It was considered that there was an abuse of overtime at the Simla Press. It is a rule that a man's overtime cannot exceed more than a certain proportion of his pay. This has been in force since 1899-1900. It was not in consequence of particular abuses in Calcutta. I do not think that there is much abuse in this respect now. One proof is the discontent we have in the Press.

13. I am a member of the committee that decides on the paper contracts. We do not decide the Superintendent of Stationery's requirements for the year. We do not ordinarily deal with the call for tenders. I sit on a Sub-Committee for the examination of the samples tendered. The tenderers file samples. There is no standard sample kept at the Stationery Office. There should be standards prescribed, and if the local mills cannot comply with them, supplies should be obtained from home. I regard this as the first essential towards improvement in supplies of paper. The English authorities say sulphite pulp paper is better than grass paper. We require to know how far it is suitable for India. It is difficult for us to estimate our requirements beforehand in respect of paper. All testing of paper should be done at the Stationery Office. What I propose is that the mills should keep larger reserve stocks of papers in ordinary uses, so that the Superintendent of Stationery could get his requirements from them at once. I complain of delays on the part of the Stationery Office in supplying paper. The contractor supply too much from hand to mouth. The rates which the Stationery Office charge us by book for paper supplied have been reduced since the Press Committee. They differ from the rates paid to the mills by additions for freight, Stationery Office establishment, etc.

14. I should advise Government that, when their contract with Messrs. Allen expires, they could do the work cheaper themselves. It might be feasible to start a press for the purpose at Madras. Messrs Allen & Co.'s rates tendered to Government were made in 1887. They were revised in 1898, though fresh tenders were not then called for. Open tenders have not been called for since 1887. I think, even if tenders were now again called for, that lower rates would not be tendered by a reliable firm. I consider Messrs. Allen are now in the best position to make a favourable offer.

15. I should be in favour of a superior officer at the head of a Department of Stationery and Printing. He should be mainly an advising and inspecting officer. He might in time develop into an officer with more direct powers of supervision as he felt his way and acquired experience. I think the amalgamation of such an appointment with the control of Stationery would be advantageous. Such an officer could suitably advise as to the recruitment of the superior press staff. I would propose that Superintendents be recruited if possible more from men trained as Deputy Superintendent, for instance, in the India Press. The great need in Press management in India is more uniformity of management in every respect—type, piece rates, classes of men on the permanent and temporary establishments, press accounts, etc. At present I consider the recruitment of the superior staff of Press Superintendents should be from England. For the post of Inspector General of Printing and Stationery I would prefer a man who had gained experience out here. I do not consider the present scale of pay of Press Superintendents over-generous looking to the work and integrity demanded.

I think their prospects should be improved. I could have bettered myself outside Government service.

16. I consider an outside expert printer with Indian experience could be obtained as a professional adviser to Government on all subjects connected with printing. I, however, consider that a permanent Inspector-General would be cheaper than such an adviser.

17. I consider the amount of author's corrections in proofs excessively large in some cases. This is an argument against the use of machines out here.

18. In paragraph 13 of my memorandum I refer to Financial Unofficial Order No. 940, dated the 16th June 1902. I do not consider it practicable to estimate the value of work done for different Departments by the number of pages printed for them. If we wish to know the number of standard pages printed for a Department, we should have to keep accounts for each Department, and it would be more difficult to keep it in standard pages than in cash. I do not consider the calculations of printing done for different Departments to be of any value in checking extravagance in printing.

19. I consider the paper we get as good as we are likely to get in India, but not as good as we could get by going to other markets. I have lately arranged with the Director General of the Post Office to substitute English manilla for country cartridge paper for money order forms. This is estimated to save Rs. 20,000 a year. I think the Press would be better served than at present if there were a combined Inspector-General of Stationery and Printing. The Committee on paper contracts in Bengal deals with the acceptance and rejection of tenders. I should say that the English prices of paper were more than 5 per cent. cheaper than the prices of Indian paper. We have not yet tested sulphite paper in India.

20. With reference to Mr. Hydari's criticisms on the Press, it is the case that we have some disused machinery. We are trying to get rid of it. I have not had difficulty in getting Government sanction to new machinery which I considered desirable. I do not admit that there is not sufficient check over the outturn of our readers. I do not admit that the check over the issue of stationery is defective. I have a store-keeper now on Rs. 250 who furnishes a security of Rl,000 partly for the head office and partly for the Dhurrumtolla foundry. I have been trying to enforce a closer check over vouchers. In connection with the alleged irregularities as to overcharges, there were mistakes discovered, but taking the result of the audit as a whole they were insignificant.

21. The introduction of machinery would not, in my opinion, economise much space. I do not think I am unduly prejudiced against machines. I have no experience of the Monotype. I know the Monotype is said to cast type. I do not believe its introduction would enable us to dispense with the foundry. I consider that the gradual depreciation of metal in recasting on the Linotype would counterbalance any advantage. The Linotype Company recommend that the metal be renewed to the extent of 2·5 to 3 per cent. monthly. Our present stock of type is impure from a Linotype point of view. If Linotypes were generally introduced we should have to get rid of our present stock of type and restock with Linotype metal. This should be taken into account in estimating the capital cost of any such change. Our Linotype operators trained themselves as they went along. I cannot say if we work the Linotype machines up to 70 revolutions a minute. I consider we have given the machines as fair a trial as we could considering the fact that the Linotype Company did not supply trained operators. I do not consider that working the men on longer shifts would give a fairer trial. In the statement of the comparative cost of Linotype work in my memorandum I have shown the cost of the machine work from the date of installation. I have not credited the machines with anything on account of type, as I have not debited them with the depreciation of metal. We had at first no trained operators. We had a great deal of trouble getting men to work the Linotypes, so much so that I asked the Agent to take them over and work them himself. The machines never had a full trial with trained operators. I consider it the duty of the Linotype Company to supply trained operators.

Oral evidence given by BABU SURENDRA NATH MITRA, *Registrar in the Financial Department, Bengal Secretariat.* (*Recorded on the 5th March 1903.*)

1. I have been Registrar for 14 years. I have nothing particular to do with the Press beyond dealing with Press budgets and Press questions in the Secretariat and then only as Registrar. The Press is not inspected by the Secretary or Under-Secretary. I have to do with sending matter to the Press and receiving it back.

2. I do not think, generally speaking, there are great delays in the Press. If we think there is a possibility of delay, we mark matter urgent, for instance, in cases of long matter. The Head Assistants as well as the Secretary and Under-Secretaries mark matter as urgent. We have not had representations from the Press as to matter improperly sent to be printed, or as to economies possible by printing matter in different ways.

3. The Registrar is responsible for the requirements of stationery in his Department. I check the indent which an assistant prepares. We have not had much delay in getting our supplies from the Superintendent of Stationery. The Press used to indent for the stationery for the whole Secretariat. This system was discontinued in about 1893. We may have to send one reminder for an indent.

4. We do not as a rule complain of the writing paper. We complain of the blotting paper since the last three years especially. Ink is also not good. The india rubber and

gum are not good. Secretaries have made similar complaints. We made a complaint to the Stationery Office five or six months ago.

5. When the clerks want stationery from the store under lock and key, a written monthly memorandum of their requirements is drawn up. The Secretaries and Under Secretaries also sign slips for their requirements. As regards some things, pencils, ink, etc., there is a sanctioned scale of consumption for clerks. The scale was drawn up a long time ago by Government. The clerks are supplied with note sheets as they require them. They get them when they ask for them. We can see whether the stock on their tables is exhausted. I am not aware that the clerks take paper home for their own use. Virtually there is no check on the paper given out to the clerks. There is not much consumption of tape, now that tapes are attached to the file boards. The tape is not of good quality. The blue tape used to be of inferior quality. We made complaints about it.

6. I find that the proofs as they come from the Press are ordinarily set up with care and satisfactorily. All letters are treated as urgent in the Press. We usually get a proof the day after. An ordinary note of about four pages takes about two days to print. It is not often that we get mistakes in fair Press copies which were not in the proof.

7. We seldom receive complaints from District Offices about the quality of stationery. We have had complaints from the Government of India.

8. We never fair-copy any matter before sending it to the Press.

Written Memorandum of Evidence filed by Mr. F. Luker, Superintendent of the Government Press, Allahabad.

1. The total cost of working the Government Press, Allahabad (including the Branch Press at Naini), for each of the last five years was as follows:—

Gross expenditure—

	Rs.
1897-1898	4,95,915
1898-1899	5,20,310
1899-1900	5,40,634
1900-1901	5,76,182
1901-1902	6,94,447

These figures include the value of the supplies received from the Stationery Office and the cost of local purchases.

2. The Press contains the following Departments:—

Office,
Composing Departments, English and Vernacular,
Distributing Department,
Press, Machine and Litho. Departments,
Bindery Department, including envelope section,
Type Foundry Department, including engraving,
Reading Department,
Raw Material Stores,
Form Store,

and employs the hands shown in the following tabulated statement:—

Government Press Establishment, January 1903.

	Permanent.	Temporary.	Piece.	Total.
Office Head Assistant	1	...	...	1
„ Clerks	37	20	...	57
Counters, packers, daftries	28	8	...	36
Supervising staff	11	...	...	11*
Press Assistants and piece computors	...	7	6	13
Readers and copyholders	18	16	...	34
English compositors	125	57	143	325
Urdu „	12	18	...	30
Hindi „	2	3	...	5
English distributors	5	81	...	86
Engineers, machinemen, pressmen, and others	46	90	...	136
Type-casters, etc.	13	25	...	38
Book-binders	49	194	...	243
Lithographic Department	14	13	...	27
Menial staff	27	37	...	64
Total (number of men)	388	569	149	1,106

* 1 Head Assistant, Press Department.
1 Camp Assistant.
1 Jail Press Assistant.
4 Foremen.
4 Section-holders.

With the exception of four piece-work sections of compositors, the whole of the staff are paid monthly salaries. The pressmen and machinemen are employed on what is generally known in the trade as "Task" work.

3. The scale of outturn under the "Task" system is shown below :—

Hand Presses.

Each press is worked by three men—pressman, inkman and flyboy.

A day's work consists of 1,400 impressions (or "pulls"), inclusive of allowances for making ready, etc.* No allowance is made for recovering tympans, pasting friskets, or for cleaning.

Any "pulls" in excess of the number required to complete a month's work (ascertained by multiplying the number of working days in a month by 1,400) are paid for as overtime, as the rate of one day's pay for every 1,300 pulls.

Machines.

The number of impressions constituting a day's work is 6,000, including allowances for making ready, etc.* No allowances are made for time occupied in washing up.

Impressions made in excess of the number required to complete a month's work (ascertained by multiplying the number of working days by 6,000) are paid for as overtime, at the rate of one day's pay for every 5,500 pulls in excess.

4. No "Day Extra" establishment, as understood in Bengal, is employed at the Allahabad Press. If extra compositors are required, they are usually taken on as piece-workers.

5. The cost of the various establishments for the month of January last was as follows :—

	Rs.
Permanent	7,014
Temporary	3,320
Piece-work	1,530

6. The approximate average pay of permanent compositors (I have only one month's figures available) is ₹17; of compositors on the temporary establishment, ₹10; piece compositors, ₹10.

7. The following rates paid to piece-work compositors in Allahabad may prove of interest :—

8. (*a*) Piece-work compositors are paid at fixed rates per 1,000 ens—practically, letters—according to the nature of the composition, higher rates being paid for "solid" and "tabular" matter than for "leaded" composition, as the time taken to compose a stated number of ens of the latter class would be less than that required for tabular or solid composition. The method of "casting up" matter and ascertaining the value of composition is as follows :—

(*b*) The number of ens contained in the width of a page is multiplied by the number of lines (by measurement) composed, the result giving the number of ens to be charged for.

For example, take a page 72 ens wide and 64 lines deep by measurement—

	72 ens.
	64 lines.
	288
	432
TOTAL	4,608 ens in a page.

(*c*) The number of ens in a piece of work having been thus ascertained, the value of composition is arrived at by multiplying the number of thousands by the rate. [500 ens and upwards are reckoned as 1,000 ; less than 500 ens are not counted.]

Thus : —

4,608 ens (=5,000)×2 as. = 10 as.

(*d*) The rates for composing are as follows :—

	Per 1,000 ens. Rs.	A.	P.
Common matter, leaded	0	1	6
„ „ solid	0	1	8
Half-tabular (4 to 6 columns)	0	2	0
Full tabular (7 columns and upwards)	0	2	2

Four-fifths of the above rates are paid for matter one-fourth of which is blank.
Three-fourths of the above rates are paid for matter one-half of which is blank.
One-half of the above rates are paid for matter three-fourths of which is blank.

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* ALLOWANCES.

For making ready at Hand presses	Bookwork forme	200 pulls.
	Jobwork „	150 „
„ „ „ Machine	Bookwork forme	900 „
	Jobwork „	250 „

In cases where delays are occasioned by correction on press or machine the following allowances are made : —

Hand presses : 25 pulls for each quarter of an hour's delay.
Machines : 50 „ „ „ „

(*e*) *The headings of examplar blank forms* are cast up as tabular or half-tabular matter according to the number of columns, of the size of type in which composed, and the body of the forms is paid for at one-fourth the price of pica solid.

(*f*) *Headings of tabular and half-tabular matter* are cast up as part of the table and are subject to deduction on account of partly blank-matter.

(*g*) *Column heads* in smaller type than the body are included in the cast up of tables.

(*h*) *Side notes* are paid for at 2 pies per line.

(*i*) *Cut-in notes* are cast up with the text and 3 pies extra are paid for each justification.

(*j*) *Foot notes and extracts*, if under four lines, set in a smaller type than the text, are cast up as text matter and paid for extra at the following rates per line :—

(*a*) 32 ems and under.	2 pies per line.
(*b*) 33 „ „ upwards	3 „ „ „

If over four lines, matter set in smaller type than the text is separately cast up.

(*k*) *When smaller type than the body* is interspersed in tabular matter, one pie per line extra is paid.

(*l*) *Covers, bastard titles and titles* are set up on time.

(*m*) *Making up common matter* is done by time hands; tabular matter occupying a full page is "whited out" and made up by piece compositors. Tables that require breaking during the make-up are altered by time hands.

(*n*) The leading out of matter composed by piece hands must be done by the same workmen. Any time hand (compositor or distributor) detected in the act of assisting piece-workers is summarily dismissed with forfeiture of all pay due.

(*o*) Tabular matter forming a portion of a page is paid for according to the space occupied. If set to a narrower measure than the breadth of the text, the blanks, required to make up the matter to the proper width, are paid for at 50 per cent. less than pica common matter (solid) rates.

(*p*) *Alterations to standing matter*, and author's corrections, are made on time.

(*q*) *Matter overrun* from one measure to another is paid at one-fourth the cast up price of new matter.

(*r*) *Time work.*—Work done on time is paid for at the following rates per hour :—

	Rs.	A.	P.
Class I—Earning above Rs. 20	0	2	0
„ II „ Rs. 15 to Rs. 20	0	1	6
„ III „ „ 10 to „ 15	0	1	0
„ IV „ less than „ 10	0	0	9

Fractions of a quarter of an hour are reckoned as a quarter of an hour.

(*s*) Compositors are classified for time work according to their average earnings for six months. The class list is revised periodically on the 1st July and the 1st January.

(*t*) If in the opinion of a foreman the number of hours occupied in correcting proofs, etc., is excessive, he submits the case to the Superintendent for orders as to the time to be allowed.

9. All composing at the Allahabad Press is done by hand, which is, in my opinion, the cheapest method at the present day. I have had experience of the Mackay type-setter in England, but this machine was superseded by the Thorne, the Linotype, and others. I have also investigated the merits of the Linotype in England and in India, and whilst I am gratified at the splendid success the machine has achieved in Europe, America, and other countries, I state it as my candid opinion that it will *never* pay in India.

10. In 1901 I made careful enquiries from leading printers in England as to the relative merits of the automatic type-setters then on the market. The Linotype was decidedly the favourite with large printers, but the head of a very influential firm in London, who is well versed in all that pertains to labour-saving machinery for printers, stated: "Wait; wait two or three years, and then investigate the merits of the Monotype." This machine will, I am convinced, have to be given a trial in India *some day*, as it combines several advantages not to be found in the Linotype; but my advice to Government is the same that was proffered to me, *viz.*, "Wait." My Head Assistant, Mr. W. C. Abel, who has had several years' practical experience of the Linotype in India, states his opinion of the machine as follows:—

"*Linotype* v. *Hand-composing in India.*

"A Linotype operator, to be successful, must be a well-educated man, with a knowledge of composing, punctuation, and reading.

"The men available in India as operators for the Linotype machine are not of the class in which one would expect to find these qualities combined. Those men who do possess those qualifications will not work under the conditions pertaining to Linotype operation, *viz.*, working within a few inches of a Bunsen burner and a hundredweight or so of molten lead during the hot weather.

"I have had three years' experience of Linotype machines in Calcutta. The men put on to work the machines were drawn from the hand-composing staff, and the best men were picked. These included Bengali Babus and Eurasians. Their knowledge of the English language was at best imperfect, and with the average manuscript 'copy' (even if most

carefully sub-edited) the result was very bad. A single error in a line necessitates the entire line being re-cast, and, in re-casting that line, new errors are frequently made. I have seen numerous proofs, the errors in which have necessitated the entire re-setting of the article, with its new crop of mistakes.

"Notwithstanding this, if the machines could be worked to their full capacity it would pay to use them even in India, but my experience of them is that, taking into consideration the class of men available as operators and the cost of working the machines, they can be used only at a greater cost than that of hand-composition. I have no statistics by me: I write from memory only, and give the following approximate figures:—The cost of the machine is £600 or, at ten years' purchase, £60 a year for ten years. This works out at Rs. 76 a month for machine cost only. Add to this Rs. 25 a month for operators; Rs. 20 for oil or gas for burner of metal pot; and the cost of power and expert supervision, the monthly cost would not be below Rs. 150 per machine.

"A compositor on a salary of say Rs. 15 per month, and a distributor on Rs. 4, would distribute, set, and correct some 10,000 ens in a day of ten hours.

"To be as economical, a Linotype must be made to produce some 74,000 to 80,000 ens in the same time. My experience is that the outturn falls short of this amount by about 50 per cent. when operated by such men as are available.

"Further, in Government Presses, where proofs are submitted to various officials and matter re-arranged frequently, and in commercial and book work, where the vagaries of authors are numerous, the machine is impracticable.

"In my opinion, the Linotype machine would only be a success in India when the following conditions could be assured:—

(*a*) Well-educated practical operators.
(*b*) Correct "copy."
(*c*) Skilled supervision.
(*d*) Continuous work.

"The mechanism of the machines is intricate, and, without skilled labour at hand, a machine would be kept idle for a time unless a spare set of operators were available. The illness of one would keep the machine standing idle, and the salary which a really competent operator would be able to command would prohibit keeping spare operators on hand-composing work. In England an unlimited number of skilled operators can be procured at once if necessary and consequently in England the machines have proved to be a great success.

"In conclusion, I would say that I am a great admirer and advocate of the machine under conditions favourable to its best working, and regret to have to give my opinion against its utility in India under the prevailing circumstances."

11. When I took over charge of the Government Press, Allahabad, in 1893, the whole staff in the Department was on the permanent pensionable establishment, and promotions were almost invariably made according to seniority in the various grades. This "system" was naturally acquiesced in by the men, but the result was hardly profitable to Government. Piece-work and a non-pensionable salaried establishment were afterwards introduced, and as posts fell vacant on the pensionable establishment, non-pensionable hands were employed. The relative strength of these establishments will be seen on reference to paragraph 2. I am greatly in favour of piece-work, and intend shortly applying for the permission of Government to introduce this method of payment into the Type Foundry and the Book-binding Departments.

12. I do not think the introduction of differential rates for good and bad manuscript practicable, as no hard-and-fast line can be drawn between the two descriptions of writing. Very bad manuscript is not accepted by me: it is returned to the author for compliance with the standing rule that all manuscript must be properly faired out before being sent to the Press.

13. I would gladly give higher wages to a better class of compositors, but the difficulty is to find such men. Unless a proper system of training apprentices is introduced by Government, the standard of efficiency is not likely to be improved in the future. I am constantly endeavouring to secure intelligent lads as distributors—to be afterwards transferred to case—and when I have secured a good lad, I give him every encouragement and assistance. The system of "pitchforking" boys into the printing business because their parents have rendered good service to Government is opposed to the best interests of the trade, as they are, in the majority of instances, mentally incapable of becoming skilled workmen. It is the duty of Government as large employers of printers to take the initiative in improving the profession, for it is morally certain that if Government takes no action in this direction private firms will not do so. The question of technical training was, I believe, dealt with by the Commission presided over by Colonel Clibborn (Principal of the Roorkee Civil Engineering College) in 1901-1902, though I have not seen a copy of its Report.

14. The proof-examiners in my Department are fairly competent, but the introduction of one or two practical English printers into the reading room of each Government Press would do much to improve the work all round.

15. Complaints of delays are occasionally made against the Government Press,—sometimes they are justified; sometimes not. But I can conscientiously say that every endeavour is made to meet the daily-increasing demands that are made on the Department. The delays that must under the present conditions occur are due to the fact that the establishment is not fully equipped with machinery. We are greatly behind the Calcutta Presses in this respect. However, I think

I may safely state that His Honour the Lieutenant-Governor will sanction the necessary expenditure to place the Press on a satisfactory footing. I may mention, parenthetically, that in addition to the work required by Government Departments the Allahabad Press undertakes the supply to Municipalities of the forms and registers prescribed by the Municipal Account Code. Receipts on this account amounted to R80,142 in the year 1901-1902.

16. New type is constantly being cast and, with the exception of brevier, is in fair order. I am about to start recasting the brevier.

The Press casts all its body founts, both English and vernacular. Headline type is obtained, on indent, either from the Government of India Central Press or from the Director-General of Stores. No type is supplied to other Provinces.

17. In my opinion better and more economical results would be obtained by the opening of a Central Type Foundry and the adoption of uniform faces of type throughout India. This Department should be placed in charge of competent English type-caster with one English trained assistant.

A few type-casting machines with duplicate matrices should also be kept in reserve at each Provincial Press to meet urgent demands for sorts.

The following is a statement of the work completed in the foundry at the Government Press during the year 1901-1902:—Stereo plates, 9,996 lbs.; metal furniture and clumps, 6,610 lbs.; type, English, 26,388 lbs.; type, Urdu, 525 lbs.; type, Hindi, 975 lbs. In addition, the foundry turned out 76 brass seals, steel dies and woodcuts, made 90 galleys, and cast 2,442 lbs. of lead and metal rules.

18. Overtime fees are paid to "productive" workmen on the permanent and temporary establishments. Clerks, store-keepers and computors are not admitted to these allowances. Foremen are paid consolidated allowances for overtime (a system I have found to work satisfactorily). Payments on account of overtime for the past five years have been as shown below:—

	R
1897-1898	16,052
1898-1899	17,529
1899-1900	16,100
1900-1901	18,789
1901-1902	23,695

19. The normal hours of work for the clerical staff are from 10 to 4, with half an hour's interval from 1 to 1-30; permanent hands employed in technical departments work seven hours; temporary establishment hands work eight hours.

20. It will be feasible to reduce the expenditure under the head "overtime" when the Department is sufficiently well equipped to cope with the work during the normal working hours. I consider the check exercised over expenditure on overtime quite sufficient.

21. The accommodation at present is insufficient, but improvements are being effected by the erection of a new engine-house outside the boundary wall of the machine-room and the extension of the bindery department. There is ample room for expansion.

22. Paper is now received from two sources—from the Stationery Department, Calcutta, and from the Couper Paper Mills, Lucknow. Supplies from Calcutta are packed in wood cases; consignments of country-made paper from Lucknow are baled. Indents are sent to the Stationery Department annually, but as the requirements of the Press fluctuate very considerably, I am obliged to send supplementary indents for unforeseen requirements. I have had no cause for complaint as to the quality of paper supplied by the Upper India Couper Paper Mills: it has invariably been up to sample.

23. The arrangements for the printing, storage and distribution of forms to Government Departments were described in a Note recently forwarded to the Printing and Stationery Committee by the Government of the United Provinces of Agra and Oudh, and it is unnecessary for me to repeat them here. I would only add that I think a saving would be effected were indenting officers required to maintain their own reserve stock so as to obviate the necessity of reprints at varying intervals throughout the year.

The system of accounts maintained in the Government Press may be described as being in a state of transition—due partly to the recommendations of the Examiner of Press Accounts.

24. Many improvements can be effected in the Allahabad Press when the necessary funds are made available for new machinery, etc., and I believe I have only to lay the matter clearly before Government in order to obtain His Honour the Lieutenant-Governor's sanction to the expenditure. The outturn capacity of the machine-room has recently been augmented by the purchase of three printing machines, and I am now anxious to replace three old machines at the Jail Branch—which, by the way, did good work for Government at Agra long before the Mutiny!—by new ones. The introduction of lithographic, folding and sewing machines will also greatly assist me in the endeavour to get work out promptly.

25. The proposal to transfer Government work to private concerns may, in my opinion, be dismissed as inexpedient. I am morally certain that there is no private firm in India—or elsewhere—that would care to accept our work at the present actual cost of production. The method best calculated to ensure economy in printing expenditure is to insist upon a more careful scrutiny of indents by Heads of Departments, and the introduction of a stock-book in each subordinate office in which the issue of forms to clerks and others should be carefully recorded.

26. The introduction of the point system is not recommended. The resulting cost would be enormous, and the inconvenience of being forced to obtain any special fount of type, of

which the matrices were not available, from America, can only be correctly estimated by practical printers.

27. Briefly stated, I would prefer to see a practical printer placed at the head of the Press Audit Department to the suggested appointment of a Director General of Printing and Stationery. I would also strongly advocate the appointment of a printer as the head of the Stationery Department. Such men would be capable of introducing many economical reforms into their respective Departments, and would undoubtedly be of real assistance to the Superintendents of Government Presses throughout India.

28. The most marked difference in procedure between the Bengal and the Allahabad Presses is in the accounts. At the latter Press the value of all work done is computed at fixed rates, whereas in Bengal the payments to piece-workers form the basis of book debits. In my opinion each system can claim merits not possessed by the other. In reviewing the working of large institutions like Government Presses in India, the most important question to be considered is whether Government gets a fair return for the expenditure incurred. I believe it does. I am endeavouring to simplify the method of charging for form and book-work printing, and shall shortly submit the scheme for the sanction of my Government.

29. The Branch Press at Naini Central Prison is entrusted with the printing, binding and ruling of rough vernacular forms exclusively.

The following abstract shows the number of salaried hands engaged in the Jail Press :—

	Permanent.	Temporary.	Total.
Assistant in charge	1	...	1
Reader	1	...	1
Clerks	2	6	8
English Compositors	3	13	16
Counters and packers	3	1	4
Engineer, fireman and oiler	...	3	3
Machine and pressmen	3	4	7
Bookbinders	1	5	6
Type-casters	1	1	2
Litho. Department	1	2	3
Peon	...	1	1
	16	36	52

The number of prisoners employed is 302.

The number of hours worked daily are from 7 to 11 A.M. and from 12-30 to 4 P.M.

The Jail Department is paid (from the grant for "Printing at Private Presses") for convict labours supplied at rates corresponding approximately to those paid to free men in Allahabad.

Machinery, type, etc., are supplied to the Jail Branch Press on indent by the Allahabad Government Press, of which a separate Dead Stock Account is kept.

The printing of forms for the following Departments is executed at the Jail :—

1. Examiner, Public Works Accounts, United Provinces of Agra and Oudh.
2. Examiner of Accounts, Rajputana and Central India.
3. Commissioner, Northern India Salt Revenue, Agra.
4. Opium Agent, Benares.
5. Director of Public Instruction.
6. Inspector-General of Police.
7. Commissioner of Excise and Stamps.
8. Inspector-General of Registration.
9. Legal Remembrancer to Government, United Provinces of Agra and Oudh.
10. Sanitary Commissioner.
11. Forest Department.
12. Dispensaries.
13. Cantonment Magistrates.
14. Registrar of Birth, Deaths and Marriages.
15. Miscellaneous.

On receipt of a consolidated annual schedule from the Head of a Department, it is sent to the Jail for the purpose of having the editions to be printed fixed by the Form Store-keeper. The schedule is then returned to the Central Press for the issue of Press work-dockets. The paper required is calculated by the Press-room clerk and issue vouchers are prepared. On receipt of these vouchers the Store-keeper arranges for the despatch of raw materials by cart to Naini.

At the Jail the materials required for each job are stored in separate heaps, and only issued to salaried hands, who have to sign on the work-docket for paper, etc., drawn.

Press dockets are returned to the Central Press for valuation after completion of the work to which they refer. Debits are then passed to Departments in the same manner as for work executed in Allahabad.

Note on the Bengal Presidency Jail Press filed by Mr. F. Lukeb, Superintendent of the Government Press, Allahabad.

I visited the Jail Press on Monday, and was shown over the workshops by Mr. Meikle, the officer in charge.

2. From an examination of the records it was clear that indents are promptly complied with, and I was informed that complaints are very few and far between.

3. Most of the machinery in use is old, but it is in good working condition, and is evidently most carefully looked after.

4. The general arrangement of the Press is, in my opinion, excellent, though the unprotected corrugated iron roof undoubtedly makes the workshops much warmer than there is any need for them to be. This point should be borne in mind when plans are prepared for a new jail, which I am informed is contemplated.

5. The release of a large number of convicts in January in honour of His Majesty's Coronation deprived the Bengal Jail Press of the services of a number of competent hands, and the inconvenience thus caused to the department must have been considerable, as I speak from experience gained in supervising the Jail Branch Press at Naini. However, as the majority of convicts in the Bengal Presidency are intelligent men, the time taken in training new hands to fill the places of those released will not be so long, or the task so difficult, were the conditions different, and such as exist in the United Provinces, where a large proportion of the convicts allotted to the Press are not only illiterate, but unintelligent. The Coronation release was of course an exceptional one, but I believe the Deputy Superintendent of the Jail Press has reasonable ground for complaint when, in ordinary times, trained prisoners are transferred to other Jails in the Presidency without his being consulted in the matter. Such transfers are, I believe, occasionally, if not frequently, made. The attention of the Inspector General of Jails might be drawn to the great inconvenience thus caused to the Printing Department.

6. From a purely technical point of view I have no suggestions to make, but the existing procedure for the receipt and despatch of work struck me as being susceptible of much improvement. Under the present system indents for forms are sent by the Stationery Department to the Superintendent of Printing, Bengal, by whom they are forwarded to the Jail Press. Paper and other raw materials required for each job are forwarded direct to the Jail by the Superintendent of Stationery. As work is completed the forms are corrected and packed in bundles and sent to the Stationery Office, to be there recounted and repacked for despatch to indenting officers. This procedure is, in my opinion, a costly duplication of work, and I think in practice the rules for the supply of printed forms in force in the United Provinces would be found to give equally satisfactory results in Bengal and Assam. It is needless for me to reproduce those rules, as they are contained in a communication recently made by the United Provinces Government to the Printing and Stationery Committee, and I give it as my opinion that the introduction of these rules into Bengal would relieve the Stationery Department of much needless labour and correspondence and result in a considerable saving to Government. The only alteration I would recommend in the rules is that subordinate officers should be required to keep a reserve of forms on hand equal to 25 per cent. over and above the estimated annual requirements, thus obviating the necessity of reprinting.

7. There is one other matter which I might mention in connection with Jail Printing, though I may be unconsciously treading on well-worn ground. The Presidency Jail Press turns out good work: it turns it out at very small cost to Government. The Jail Department admittedly takes credit for its work at rates based upon the current scale of the Government of India Central Press, but the resulting profit to Government, *i.e.*, the difference between the actual cost of maintaining the convicts engaged in the Press and the value of the work outturned by them (I have no figures available), must be enormous. Consequently, if the supply of convicts is sufficiently large in Bengal, I see no reason why this profitable Jail industry should not be extended so as to be able to turn out the Government of India forms in addition to those required for use in Bengal and Assam.

8. As I mentioned before this idea may not be original, but I think that, if the scheme were worked out in a practical manner, the results would not fail to convince Government of the great saving it is possible to effect by its adoption.

Note filed by Mr. F. Luker, Superintendent of the Government Press, Allahabad, on the supply of Paper and Stores by the Calcutta Stationery Office.

1. In my opinion the Stationery Office is much too large a Department to give that close attention to details that is required to render satisfaction to indenting Departments, especially to Departments in distant Provinces. I refer chiefly to the supply of articles of English manufacture. Under the present rules I am expected to frame indents two years in advance of the supply, and I need hardly point out that in a large manufacturing Department, such as this, where demands fluctuate very considerably, it is practically impossible to forecast requirements accurately two years ahead. It thus occasionally happens that the Stationery Office is unable to comply with supplementary indents, and I presume the Superintendent of the Department has no power to go into the local market to obtain supplies. The result has been that I have on several occasions either been obliged to make local purchases or to order work to be kept back pending supplies from Calcutta. I will mention one case in point that occurred quite recently. In August 1902, 100 red roan skins were indented for to enable the Press to complete an order for the Police Department. So far only 24 skins have been supplied (vide S. O. Receipt No. 4624, dated 9th September 1902). The work for which these skins are required is still incomplete.

2. In August 1900, 100 skins of animal parchment were received from the Stationery Office which were more or less soiled, and the following remarks were noted on the Stationery Receipt No. 3971, dated 18th August 1900:—"Twenty-four sheets of parchment are very much soiled and cannot be used. These can be returned if requested. In any case credit should be given to this Department for the value." Cred t was not given and no reply was received. In July 1902, one hundred pieces of parchment were received (*vide* Stationery Office Receipt No. 2944, dated 22nd July 1902) all more or less soiled and unfit for use.

3. In April 1902 (Supplementary Indent No. 1, dated 14th April 1902) the following articles were indented for, but were not received until the 12th June (*vide* Stationery Office Receipt No. 1213, dated 31st May 1902).

	Reams.
Tissue (Silver) Paper	3
Strawboards, super royal	10,000
Country sheep skins	1,000
Country calf, red	100

4. In Supplementary Indent No. III, dated 4th June 1902, 10,000 envelopes, English, bagshape, were indented for and only 5,000 have been supplied (*vide* Stationery Receipt No. 2064, dated 25th June 1902).

5. In Supplementary Indent No. XI, dated 25th November 1902, hand-made papers were indented for, but have not been supplied up to date, *viz.*:—

	Reams.
25 lbs. hand-made demy	20
30 lbs. hand-made double foolscap	30

6. In supplementary Indent No. XII, dated 13th December 1902, 6 reams of 6 lbs. overland quarto post were indented for, but have not been supplied up to date.

7. The following articles were indented for, *vide* Supplementary Indent No. XIII, dated 16th January 1903, but have not yet been received.

	Reams.
20 lbs. bank post, royal	5
3 lbs. grey granite note	2
Envelopes for ditto	1,000
Strawboards, super royal	10,000

8. As to the quality of goods supplied, there is also room for improvement.

9. In my opinion, indents for Engish stationery, binding materials, etc., required in the Government Press, Allahabad, should be submitted direct by the Local Government to the Store Department of the India Office annually. This arrangement would enable the Press to obtain goods perfectly fresh from the manufacturers, and, I believe, at much lower rates than those now charged by the Stationery Department.

10. In connection with the foregoing remarks I would suggest that a reference be made to the Local Government with the object of ascertaining if other Departments of the service have cause for similar complaints.

Replies filed by Mr. MANSON, Superintendent of Stationery, Calcutta, to the note by Mr. LUKER on the supply of paper and stores by the Calcutta Stationery Office.

1. Under present rules a Press Superintendent is expected to send the Superintendent of Stationery in November-December an estimate of the English articles he will require during the year but one following, that is to say he has to make out an estimate 18 months before he can commence to use the articles indented for. I have not been told by any other Department that it is impossible to make out such an estimate approximately correct. My own office has to make up such an estimate on a much larger scale than that prepared by Mr. Luker, and though it is a heavy and intricate business I find nothing practically impossible about it. The Government rules admit of the Superintendent of Stationery sending one Supplementary Indent annually to the Secretary of State in the month of September. It is not therefore possible to comply promptly with the 13 Supplementary Indents which Mr. Luker thinks he ought to be allowed to make, and it is quite certain that the Secretary of State, who objects to more than one consolidated supplementary indent from this office, will not consent to put up with 13 or more indents from each of the 40 or more officers whose indents it is at present this office's duty to consolidate.

2. Mr. Luker is wrong in presuming that the Superintendent of Stationery has no power to purchase European Stationery in the local market when it is expedient that he should do so and he will obtain the necessary sanction to do so when the urgency is fully made clear, but it cannot be expedient that he should do so simply in order to save officers the trouble of preparing a correct forecast of their requirements. If each of the 40 officers who submitted estimates for

Home stores to this office was to submit similarly ill-considered estimates, and if the Superintendent of Stationery had to meet all their supplementary demands by local purchase, the additional expense to Government would be very considerable. It is to avoid such unnecessary expense by enabling the Director General of Stores to arrange for supplies at the cheapest possible rates that the Superintendent of Stationery, Calcutta, is called upon to compile a Consolidated Indent. It must surely be known to Mr. Luker that large quantities of any article ordered at one time can be generally obtained at a cheaper rate than when they are purchased in dribblets.

3. His indent for 100 pieces of red roan leather in August 1902 had not been provided for in his estimate for 1902-1903, but in that for 1903-1904 he had estimated for 75 pieces, and as the article was not obtainable in the bazar, he was fortunate to receive the 24 pieces that I did send him. The 75 pieces provided for in the estimate for 1903-1904 were supplied to him on 24th February 1903, *vide* Receipt No. 9173 before they were due according to rule.

4. *His paragraph 2.*—Complaint of 100 soiled parchments in August 1900 on Receipt No. 3871, dated 8th August 1900. This is before I assumed charge of the office and the Storekeeper assures me that he does not remember the occurrence referred to. I have examined the register and find that the number quoted belongs to a supply made to the Judge-Advocate-General, under date of the 1st not the 8th August. Unless the correct number and date is provided, I cannot reply fully to this complaint, but I think I may safely assert that soiled skins were not sent out. Mr. Luker probably means yellowish stains. Such stains are almost always more or less observable on all parchment received in this office from England. I have personally examined between two and three thousand.

I may also point out that under the rules Mr. Luker should have returned a percentage of the skins he complains of and should not have waited to be requested to do so. However the accounts of that year have been long since closed and it would be useless to look further into the matter.

5. As regards the 100 pieces of parchment received on Receipt No. 2944, dated 22nd July 1902, Mr. Luker's assertion that all were more or less soiled and unfit for use, is not borne out by the receipt he gave this office which makes absolutely no complaint about them and is a perfectly clean receipt.

6. *His paragraph 3.*—The Store-keeper admits this delay and explains that owing to the store shutting down for stock taking in March-April there was a very heavy rush of issue work during April-May. This is a fact and I may point out that it is due to the want of an adequate establishment.

7. *His paragraph 4.*—His estimate was for only 5,000 and as this is a special article, imported for him only, it was not possible to supply him with a larger quantity.

8. *His paragraph 5.*—His indent was for quantities over and above what he had estimated for and as the papers are expensive they are not kept for general use. Consequently they cannot be supplied in excess of an estimate. However in place of 30 reams of 30 lbs. H. M. Double Foolscap he is being supplied with double the quantity of foolscap 15lbs. from our general stock, and 35 lbs. Demy Imitation H. M. just arrived from England, is also being supplied to him.

9. *His paragraph 6.*—The Superintendent, Allahabad Press, had not provided in his estimate for 6 lbs Overland Quarto Post paper and hence it could not be supplied, as such paper is not kept in the stock of this office.

10. *His paragraph 7.*—All the articles mentioned have been supplied, *vide* Receipt No. 9298, dated 27th February 1903, except 5 reams 20 lbs. Bank Post Royal not provided for in his estimate, and not kept in stock by this office.

His remark as to quality.—All English stores are supplied as sent out by the India Office, and all properly represented complaints are brought to the notice of the Director-General.

His opinion given in paragraph 9.—His being allowed to indent on the Secretary of State independently of this office, is not calculated to benefit him as he will receive supplies from precisely the same source as at present; he would have to prepare his indent on the same lines as at present and the stores will take precisely the same time to reach him. They will therefore be no fresher, while they will probably be more costly, and he will have to provide space for a larger stock than at present, not having this store to fall back upon. However, I am of opinion that there is no likelihood of such a change of system being approved by the Secretary of State.

Copy of a letter addressed by Mr. LUKER to the Committee subsequent to his oral evidence.

No. 1652 G., dated Allahabad, the 11th March 1903.

From—F. LUKER, Esq., Superintendent, Government Press, United Provinces of Agra and Oudh,

To—The Secretary, Printing and Stationery Committee, Calcutta.

I have the honour to forward for the information of the Printing and Stationery Committee a statement showing the proportion that overtime payments in this establishment bear to salaries. I have also included figures to prove that the extra quantity of paper required for printing is responsible for the large increase in expenditure.

I wish also to call the Committee's attention to the large increase in the cash receipts during the past ten years, as set forth in the table.

Statement showing the proportion of overtime to salaries paid to the Permanent and Temporary Staff drawing overtime allowance in the Government Press, United Provinces of Agra and Oudh, the value of Stationery charged off to Government Departments, and the cash realisations during the years 1892—1902.

Financial years.	Salaries of Permanent and Temporary staff drawing overtime allowance.			Overtime allowance drawn.	Proportion of overtime to salaries paid.	Value of stationery charged to Departments.	Cash recoveries for printing work done and sale of forms, &c.	Remarks.
	Permanent.	Temporary.	Total.					
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent.	Rs. A. P.	Rs. A. P.	
1892-93 ...	93,248 8 2	5,875 1 8	99,123 9 10	27,702 15 7	27·9	1,76,810 12 11	40,514 11 3	
1893-94 ...	92,834 13 10	13,252 4 3	1,06,087 2 1	27,298 10 5	25·73	2,22,422 3 0	52,225 15 9	
1894-95 ...	85,261 12 0	5,068 14 9	90,330 10 9	19,057 8 7	21·09	2,24,266 0 11	66,658 1 10	
1895-96 ...	78,678 5 11	13,412 1 2	92,090 7 1	13,790 13 3	14·97	2,60,052 4 3	64,458 3 9	
1896-97 ...	67,329 11 7	19,053 9 7	86,383 5 2	18,367 7 10	21·26	2,23,197 1 6	72,532 3 11	
1897-98 ...	62,563 14 2	13,507 10 6	76,071 8 8	16,712 7 7	21·96	2,43,358 14 5	37,553 7 3	
1898-99 ...	60,904 5 6	18,000 12 6	78,905 2 0	18,179 4 3	23·03	2,49,323 14 9	45,834 9 1	
1899-1900 ...	58,387 8 8	14,572 4 8	72,959 13 4	16,335 11 2	22·39	3,02,759 1 6	34,224 15 1	
1900-1901 ...	56,453 10 7	21,087 10 7	77,541 5 2	19,238 5 1	24·80	2,77,836 9 9	44,594 1 0	
1901-1902 ...	54,160 2 4	27,125 11 11	81,285 14 3	23,841 7 4	29·32	3,47,109 0 0	1,18,462 0 0	
Total ...	7,09,822 12 9	1,50,956 1 7	8,60,778 14 4	2,00,524 11 1	23·29	25,27,135 15 0	5,77,058 4 11	

Oral evidence of Mr. F. Luker, Superintendent of the Government Press, Allahabad. (Recorded on the 6th March.)

1. I receive Rs. 600—50—1,000 as Superintendent of the Allahabad Press. I have been there for 9½ years. Before that I was Manager of West & Co., and afterwards Managing Partner of Addison & Co., Madras. I was in Madras for 10 years. They employed about 350 men in Addison & Co's Press. Before that I was Assistant for three years in the Ceylon Government Press. Before that I was at home working as a printer. I was a section-holder at Warrington. That corresponds to an Assistant Foreman out here. Altogether I have had a little over 30 years of press experience.

2. The increase of expenditure shown in my note in the Allahabad Press is due to an increase of work and especially in the last two years, to the fact that we have taken up the printing of Municipal and District Boards forms since 1900-01.

3. I have no Deputy under me. I have an Assistant in the press department on Rs. 250—300. He was appointed locally. He was formerly in the "Englishman" press. The office Head Assistant is for clerical work.

4. If our pressmen and machinemen do not turn out the allotted task, their pay is reduced. The pressmen at Allahabad will not accept piece work as such. The "task work" closely resembles piece work. The permanent hands are pensionable; the temporary men are not. The latter include a large number of lowly-paid boys, etc. We are reducing the number on the permanent pensionable establishment by introducing temporary non-pensionable men on task or piece work. We are trying to arrive at a small permanent establishment only of the senior reliable men. Sir Charles Crosthwaite wanted me to work the Press when I came on the lines of a private Press. At the Addison Press the men were all on piece or time work with overtime and fines. At the Addison Press we gave no pensions. Speaking generally, I consider payment by fixed salaries wasteful. We have some compositors on fixed pay of Rs. 30 to Rs. 45. They are not better men than some of the piece workers. The lowest pay of a fixed pay compositor is Rs. 8; two or three of the men at the head of the list of compositors are employed as section-holders. Rupees 40 is the highest fixed pay which a man would get as a compositor only. We have 12 section-holders. They get from Rs. 40 to Rs. 55. There are from 20 to 50 men in a section. The section-holder distributes the work which he gets from the Foreman; he has to get the proofs passed, which are then computed by the computors. I occasionally check the computors' work. The Foremen do not check computation. We have 2 or 3 permanent hands in piece groups to make up formes, do author's corrections, etc. The actual composing work in piece groups is done by piece men only. There are composing groups also of permanent hands. Their work is occasionally checked by me and my Assistant. They are fined for short work. They get overtime. I think there is no danger of permanent men making over their work to be paid for as piece work. The men sit in different groups in separate rooms.

5. The ordinary hours of the permanent establishment are from 9 A.M. to 4 P.M. with half an hour's interval. We calculate the number of hours and days' work done at the end of the month. We then pay according to the number of days of 6½ hours which result, at a uniform rate per day. Fractions of a day of more than half are paid for as half a day; less than half a day they are not paid for. Readers get overtime for odd hours, but otherwise they are paid on the same system. I am introducing a system by which fractions of less than

half a day will be carried to the worker's credit in the ensuing month. The men would object to a system by which overtime of only one or two hours was not paid for. I do not think the overtime is susceptible of reduction. I would pay as much were I working the Press as a commercial establishment. If we increased the number of permanent hands, we might not have work to keep them regularly engaged. My average of Rs. 17 for permanent compositors (paragraph 6 of my memorandum) excludes overtime. I do not think overtime has been abused since I have joined the Press. Clerks, Store-keepers and Computors do not get overtime allowances : they have occasionally to work overtime.

6. I have never personally worked the Linotype.

7. In paragraph 14 of my memorandum I mean that one or two English compositors would be useful as Proof Examiners. They could be got for R250—300.

8. Our standing rules do not regulate the marking of matter as " urgent " by clerks. They allow me to bring to the notice of the Head of a Department any economy possible by printing matter in a different way. I have done so and have found my representations attended to. I have also been to the Financial Secretary about matters which I considered improperly sent to the Press. The rules do not provide for it, but my representations have been attended to. I have the right to bring to notice any case in which type is in my opinion kept improperly standing. I have nothing particular to complain of in this respect. I think the amount of standing type has been reduced. I should go first in such matters to the ministerial head of the Department. If I were not satisfied with his reply, I should go to the Head of the Department. The Press is under the Financial Secretary. He and the Under-Secretary usually come round it three or four times a year. They do not overhaul the work. It is an inspection of a general kind occupying an hour or two.

9. In paragraphs 15 and 24 of my memorandum I refer to machinery other than composing machinery.

10. Since I have been at the Press I have taken special measures to prevent the theft of type which I suspected. The men all used to leave in a body. They now have to leave through a small gate and about 10 per cent. are searched. I have detected thefts in this way. I found a case of a press owned *benami* by a Government servant and stocked with Government type. He was convicted and sentenced. I have prosecuted three or four cases of thefts of Government type. There are not now so many native presses in Allahabad. We have stock-taking every 3 years of everything except type. It is practically impossible to take stock of our type, and it would be waste of money to try. It is in my opinion impossible to make an approximately accurate estimate by weighing the formes of standing type and making arbitrary average deductions. We did not take stock of our type at the Addison Press. We have a lot of old type at the Allahabad Press. We melt up old type.

11. The distributors work separately from the compositors. They get from Rs. 2 to Rs. 4. They are generally boys in training. They usually work six months for nothing. Most of our compositors are of our own training. I do not think our compositors as a rule work in private presses outside their hours of work in the Government Press. I have found cases of their doing so. I should stop it when I did, unless permission had previously been obtained.

12. We make the bulk of our type locally. We get special classes of type from Calcutta and occasionally from home. I have a Foreman on Rs. 40 in immediate charge of the foundry He is a head workman. I would be in favour of a central type foundry either in Calcutta or Madras or wherever labour might be most easily obtainable, etc. Vernacular type would always have to be cast locally. We get lead from the Arsenal at Allahabad. As far as I saw, I thought the Dhurramtolla Press was efficiently and economically managed. The Bengal Foundry at the Presidency Jail seemed to be working satisfactorily. I see no advantage in having two foundries in Calcutta.

13. If I have complaints to make about paper, I address the Mills direct if it concerns them, *e.g.*, in a case of shortage or torn sheets. I should not inform the Superintendent of Stationery in such a case if the Mills met my complaint. The Superintendent of Stationery sends us sealed samples for comparison with our supplies from the Mills. Our indent for country paper for 1903-1904 went in in August 1902. Our indents are not usually objected to by the Superintendent of Stationery. He does not, I think, inform us what Mill is to supply us until he sends us the sealed samples. He sends these early in April. I have no complaint against the quality of the country paper. It is the case that Mr. Burn made over to me an excess stock of paper which he had bought direct from the Couper Mills for census purposes. It was of better finish than what we get from the Stationery Office. It was of lower price than what the Stationery Office charges the Press. I was not aware that the Superintendent of Stationery added a percentage in charging the Press to what he paid the Mills, although I knew a charge was made by him for the cost of his office, etc. I think the Local Government in consultation with the Press could obtain our requirements of country paper cheaper and more conveniently than through the agency of the Stationery Office in Calcutta. We cannot get articles that are not in the Stationery Department price list. I would also advocate English stationery and stores being obtained direct from the India Office by the Local Government. I do not think one officer could attend both to printing and stationery. In buying strawboards from the Stationery Office we have to pay the same price per dozen for quite different thicknesses while these articles are sold by weight. This is an anomaly which we should not have with a practical man at the Stationery Office. I think the rates in the Stationery Office Price lists are not accurate market rates ; some are too high and others too low (judging by what I paid when in private employ). For instance, on the list prices it would in some cases pay to take larger sized paper and to cut it down to a smaller size rather than to pay the list price of the smaller sizes. Small cream-laid black-bordered envelopes are listed

at Rs. 31 per 1,000. This is absurd. The home price would be 8 or 9 shillings at the outside. I have not recently made any representation to the Stationery Office about prices. I did so some years ago.

14. Generally speaking, while indents for forms come to us through the heads of Departments, we supply direct to the district head of such Department. We get a large number of supplementary indents for forms. I would increase district reserves of forms in order to avoid this. In supplying forms the responsibility for checking the indents rests with the Head of the Department, though we would point out palpable mistakes and make references if items against individual officers seemed wrong in comparison with other districts. I advocate transferring the printing of the India forms to the Bengal Jail Press in order to utilise more convict labour.

15. With the present system of having a Stationery Office in Calcutta, I am not in favour of increasing our local reserves of stationery and stores. At the present rates I think we could get paper from England cheaper than from the local mills. On next year's rates I do not think we could. At the Addison Press we used to get paper from home.

16. I consider the Government Press works more cheaply and efficiently than a private Press could work for it, provided that the establishment were non-pensionable and leave allowances were not given. Even including these as at present, I do not think a private Press would do the work at our rates. A private Press would charge specially for keeping type standing and for corrections. I think economy is more considered in a Government than in a private Press.

17. I do not agree with Mr. Hydari's criticisms about our local purchases. All such purchases are made under my personal responsibility. I consider our purchase of long cloth economical. Mr. Hydari's report was referred to me for explanation in July 1902, or thereabouts. I am still dealing with it, as I have not had time to complete it. It is not the case in recent years that we have given out private printing contracts to different firms at different rates. When different rates were given, the higher rates were given for better work. I can give rates at discretion within the Government scale. That scale was last revised in 1897. The giving out of printing work to private Presses is only a makeshift. We should discontinue it if we had more presses. I think two local Presses, say, at Lucknow and Agra, under foremen working under instructions and inspection from the Allahabad Press, would be of assistance and more economical than giving the overplus of our work to private Presses. We do not call for tenders in disposing of waste material. We send out notices of auction sales. I am aware that Press employés may buy at such sales. I see no objection to this. I think we get the highest prices we can. Mr. Hydari's statement of Calcutta rates was not a correct comparison with ours.

I do not admit that we have made unnecessary local purchases. The valuation of our outturn is based on the Government scale of charges. I do not think it matters materially whether the rates are high or low: the calcutations are useful to show Government the comparative working of the Press in different years for different Departments.

18. It would be possible to reduce the work done for different Departments to an outturn of standard pages. I do not think it would be a satisfactory method. Departments are given book grants for printing and we debit all work done against those allotments. I think this is a useful system. If the allotment is exceeded, Government can exercise a check on undue printing. Each Department gets a monthly statement of its expenditure against its allotment and this enables it to keep expenditure approximately within limits. We have seven clerks employed in calculating the value of the work done for different Departments. Their monthly pay is about Rs. 200. I think a rule that new matter should only be printed with the authority of the Head of a Department would lead to dissatisfaction. As a practical profit and loss statement of the present working of the Press I do not consider our present valuation statement of much value. Although the valuation statement of the profit and loss of the Press may not be of practical value, I do not desire to modify my opinion that a private Press would not do the Government work as cheaply as its actual cost to Government at present. It is not possible to make a thoroughly satisfactory comparison between the cost of work in a Government Press and in private Presses.

19. If a practical printer were appointed in place of the present Press Auditor, I would give him no powers of control, but only powers of advice and inspection. I think that to give him powers of control would lead to friction.

20. I think there would be advantages by conferences between Press Superintendents periodically every 2 or 3 years. They need not be annual. Press Superintendents should also be encouraged to go to England and to study the latest developments in printing.

Written Memorandum of Evidence filed by Mr. J. M. Chalmers, Superintendent of the Bengal Government Press.

1. The following statement shows, in a combined form, the cash expenditure and book debits of the Presses under the Government of Bengal for the past five years:—

Year.	Rs.
1897-1898	3,41,042
1898-1899	3,56,929
1899-1900	3,56,390
1900-1901	3,70,873
1901-1902	3,72,861

As paper and materials are, by order of the Government of Bengal, excluded from the Press accounts, their cost is not, and cannot be, included under "book debits." Our book debits consist of inter-departmental charges only.

2. A statement of the number of compositors employed on this date at the Bengal Secretariat Press is given below:—

No. employed.		Hour grade. A.	P.
2		3	6
3		3	0
24		2	9
59		2	3
220		1	9
95		1	4
1		1	3
2		1	2
5		1	1
187		1	0
598	TOTAL.		

The object of grading compositors is to be able to fix their remuneration for whatever period they may be transferred from piece work to hour work.

3. As regards "the merits of hand compositors *v.* machines," I venture to make the following remarks.

Type-*setting* machines—such as the Hattersley, Fraser, Thorne, Empire, Kastenbein, and several others—were introduced many years ago to *set up* type which had already been cast. All have been pronounced more or less defective, with the exception of the Kastenbein (25 of which are in use in the *Times* office for setting up Wicks's rotary-cast type) and the Thorne (which, however, has not been a pronounced success in the Government of India Press). The rights of the Thorne machine have been purchased by the Linotype Company.

As to type-*setting and casting* machines, it was anticipated—an anticipation which has been realised to a comparatively limited extent only—that they would displace hand composition.

The Linotype was very imperfect when it was introduced; but, with improvement after improvement (and improvements are still going on), it has been brought to a wonderful state of perfection.

The Linotype, as its name implies, casts a *line of type* at each casting operation; hence, if there be an error in a line, the whole line has to be recast (and the recast line is also liable to contain an error).

Assuming, however, for the sake of argument, that expert operators were employed, and that lines of type were turned out which needed no correction—this, by the way, is an impossibility,—the fact remains that proofs are frequently returned badly cut up by Departments, and, with Linotype composition, this would necessitate a large amount of re-setting. For this reason, the sphere of Linotype composition would have to be confined to *matter not subject to alteration.*

4. Some years ago I hazarded the opinion that hand composition in India could never be assailed—unless a machine were invented which could set and cast type *singly* and set it up in lines, so as to admit of corrections being made without destroying the whole line (as in Linotype composition). But, regarding the idea as Utopian, I dismissed the subject from my mind.

Having little faith in type-setting machines generally, and regarding the Linotype as unsuitable to our Indian requirements (particularly as to corrections), I turned my attention to the amazingly-cheap output of the Wicks rotary type-casting machine.

When the Monotype made its appearance, promising to fulfil what I had considered to be impossible, I looked forward to see how its performances would accord with its promises. An opportunity presented itself last year of satisfying that curiosity to some extent. Mr. James, Manager of Messrs. Thacker, Spink & Co.'s Press, was about to go Home on a holiday. We discussed the points of the Monotype that he would particularly enquire and see about.

On finding that the Monotype fulfilled all expectations, Messrs. Thacker, Spink & Co. ordered three Monotype keyboards and two casting machines and engaged the services in England of an operator. Mr. James hopes to have the installation erected and at work by the middle of May next. We shall then have a good opportunity of judging of the merits of the Monotype.

About one-third of Mr. James's income as Manager of Messrs. Thacker, Spink & Co.'s Press is derived *by commission;* therefore it is significant to note that he has his own (and not merely his firm's) monetary interest at stake.

5. The Monotype is in two separate parts, namely,

(1) the keyboard (costing about £75) and
(2) the casting machine (about £525).

The Keyboard.—It is stated that anyone of average intelligence can quickly learn to operate the keyboard; so that "the author, editor, or reporter can also be his own compositor."

As a result of manipulating the keyboard, *perforations* are made in a roll of paper.

At any stage the perforated roll of paper can be detached from the keyboard and attached

to *the Casting Machine*, which would probably be situated in another room on account of the fumes it emits. On passing the perforated roll of paper through the casting machine, single letters are cast and automatically arranged into lines of type (ready for printing, after eliminating errors).

6. Permit me to compare these advantages with the disadvantages of the Linotype:—

(1) The operator can manipulate the keyboard in comfort. (A Linotype operator has to bear the heat and inhale the poisonous fumes of the metal.)

(2) As the perforated roll of paper is not damaged by its passage through the casting machine, the perforated rolls can be preserved. (Presuming that a reprint is called for and that the type has been broken up—or, in the case of the Linotype, melted down,—the perforated roll can again be passed through the casting machine and freshly cast matter produced.)

(3) As the type cast by the Monotype casting machine is of good quality, it could be distributed after printing and used over and over again by hand compositors. (This is not possible with the Linotype.)

(4) The Monotype casting machine can also be employed in casting sorts—namely, several pounds of a particular letter—for the use of hand compositors. (So that, whether the Monotype casting machine be employed on (3) or (4), the result would be that our type-founding establishment would be very greatly reduced and its operations restricted to casting type larger than pica. The Monotype does not cast type larger than pica. (As to the small amount of type larger than pica which we require, please see paragraph 11.)

(5) An error in a line of Monotype can be as readily rectified as type composed by hand, for all the letters are single. (If an error occur in a line of Linotype, the whole line has to be recast, as the line is in one piece.)

In short, leaving out of consideration a small Linotype advantage—namely, the introduction of a two-line letter at the beginning of an advertisement,—the Monotype possesses all the advantages of the Linotype, of hand-set composition, and of a type-casting machine, *plus* the advantage when a reprint is required, &c.

Other advantages—such as the *speed* in adjusting the machine from one size of type to another—which the Monotype has over the Linotype, could be detailed. All details will, however, be looked into subsequently—I have no time to do so now—when the cost of production comes up for consideration.

7. My replies to the following questions are given under each.

Indicate any means of improving the present quality or outturn of compositors' work, *e.g.*, by—

(1) The substitution of fixed rates of pay for piece work?

[The quality would not be improved; while the outturn would be diminished.]

(2) Paying at different rates for good and bad copy?

[Neither the quality nor the outturn would be improved.]

(3) Paying at different rates for copy from good and bad drafts?

[Same reply as (2).]

(4) The copying of bad drafts before making over to compositors?

[Quality and outturn would both be improved.]

(5) The introduction of more competent men on higher pay?

[Same reply as (4).]

(6) The introduction of a larger European-trained element for supervision?

[Same reply as (4).]

(7) The better training of apprentices?

[Accommodation is too valuable to be given up to the training of apprentices. I believe in engaging trained men.]

(8) The introduction of a superior type of readers?

[Though they are generally used as convertible terms, permit me to distinguish between proof-readers and proof-examiners. The "superior type" is the proof-reader who devotes his attention more to the subject than to the typographical appearance of the subject-matter, while a proof-examiner is more technical than literate. A few proof-*readers* would undoubtedly be an advantage to any Press. Their introduction would, however, involve increased expenditure.]

8. Complaints as to delay are, fortunately, very rare. Even at times of the greatest pressure—when something *has* to be delayed,—a Press Superintendent can, by tact and discretion, generally succeed in satisfying almost everyone (except perhaps the members of his own staff, who grumble when there is a surfeit of overtime).

9. The following statement shows that 26,078 pages, chiefly of foolscap folio size, were standing in type at the Bengal Secretariat Press on this date:—

	Pages.
Annual publications	8,278
Half-yearly	141
Quarterly	959
Monthly	303
Fortnightly	20
Weekly	103
Ordinary printing work	16,278

The supervision over standing type is susceptible of improvement.

10. While type is not *renewed* regularly, *additions* are constantly being made to it. (See paragraph 11). The type is in fair condition.

11. It would be difficult to describe the type-founding arrangements, as they are of a more highly-technical nature than any other branch of the Press. A small staff is continuously employed. The outturn, in lbs., during the past five years was as below:—

	English.	Vernaculars.	Tibetan.
Larger than pica	7,961	5,369	950
Pica	56,451	4,036	476
Small pica	72,537	1,292	2,001
Long primer	911	593	...
Bourgeois	32,743	1,422	...
Brevier	2,586	...	...
Minion	5,415	...	...
Nonpareil	18,141	3	...

No type is supplied to other Provinces.

12. Most members of the Press Branch are usually employed from 7 A.M. to 6-30 P.M. Overtime fees paid to the *Salaried* Establishment during the past five years were as below:—

Year.	B. S. Press.	Jail Press.
	Rs.	Rs.
1897-1898	22,568	8,952
1898-1899	21,127	9,792
1899-1900	23,419	9,427
1900-1901	22,652	10,121
1901-1902	23,661	9,662

The overtime *data* for the Piece Establishment are not available. As to the question, "Can these fees be reduced and is the check over them sufficient?" I beg to state that, in drawing up the Revised Establishment the overtime requirements of each appointment have been carefully considered and the check is as effective as it can be made.

13. The Bengal Secretariat Press obtains its supplies of paper and binding materials from the Stationery Office by sending an indent therefor. The same system is followed by the Jail Press in respect to "B" Indent requirements (that is, printing work *unconnected* with the Stationery Office). As to "A" Indents—namely, printed forms, &c., required by the Stationery Office for distribution to indenting officers,—the procedure is for the requisite amount of paper and materials to be supplied by the Stationery Office at the time of indenting for printed forms. I suggest that the present system of supplying paper and materials along with indents for printed forms be discontinued and that the system in regard to "B" Indents be adopted for "A" Indents too. The storage accommodation for paper and materials at the Bengal Secretariat and Presidency Jail Presses is sufficient for all practical purposes. The Stationery Office is the depôt from which supplies are received. The quality of paper is annually discussed by the standing Stationery Committee.

14. It would be a lengthy matter even to "outline" the system of accounts and returns. I beg to assure the Committee, however, that the system has been made as simple as possible and that I never lose an opportunity of reducing clerical labour.

15. As regards Establishment, I do not consider that the present expenditure could be reduced. As to Machinery for displacing hand labour—

(1) We are better supplied than any other Press with sewing machines, &c., for bookbinding work; but our envelope-manufacturing arrangements are rather primitive.

(2) While "antiquated" presses are largely employed for *short* numbers (and it would be folly to get machinery for the work they have to do), we are well supplied with machinery—including three two-feeder machines—for *long* numbers.

(3) As regards machinery for displacing hand composition, my views will be found above.

In June or July next I hope to go home for six or nine months, and shall spend a good deal of my time in the company of printing engineers. I may also visit the United States. I am particularly anxious to see whether a SMALL rotary machine, for printing paper *from the web* is, or can be, manufactured. (Of course there are *large* web-printing machines; but these would be too expensive and far too complicated for use in India.) For the printing of forms required *in millions* a small, comparatively simple web-printing machine would be a boon.

I have designed such a machine. A private engineer, who has gone over all its points with me, states I have (unconsciously) discovered "two entirely new ideas in engineering" and that the machine "is mathematically accurate and must work." I am not, however, so sanguine as he about its merits. On getting home I may find that there is nothing in it. I may also find a small rotary web-printing machine ready for the market!

16. In February 1883, I left England to take charge of the *Civil and Military Gazette* Press, Lahore, the proprietors of that paper having secured a contract for Government printing. I am, therefore, in a position to know the ins and outs of Government work entrusted to private Presses. Without going into details (which it would be ungenerous to reveal), my opinion is that it would be unprofitable to Government to get its printing work executed

by private Presses. Lest, however, Government should desire a portion of its printing work to be done on contract by private agency, I beg to suggest that (say) a portion of the Bengal Secretariat Press, fully equipped with every printing requisite, be set apart and tenders invited for a printing contract in a Government building with Government plant. In connection with this subject, accommodation might be set apart in the Government of India Press and the Linotype Company invited to tender for composition work executed on machines set up and worked at their own risk and expense. This would put an end to the present controversy regarding the output of the linotype.

17. My views regarding a Director of Printing are as follows:—The *remedy* for Press abuses undoubtedly lies in restricting the discretionary powers of Press Superintendents. But *who* is to apply the remedy or, rather, remedies? The remedying of Press abuses implies an intimate knowledge of the inner working of Government Presses. My opinion is that a Director of Printing is greatly needed. The savings, he would be able to effect, by reducing all unnecessary expenditure and in bringing the working of all Government Presses uniformly into line, would probably be enormous. There would be no necessity to create such an appointment in the first instance; for one of the present Press Superintendents could be deputed to visit all the Government Presses and report to Government the result of his investigations and the remedies and improvements he would propose in regard to each Press. Thereafter it could be decided by Government whether or not such an appointment as Director of Printing should be created.

18. The Government of India appointed (not a Director of Printing, but) an Examiner of Government Press Accounts. His reports upon the several Presses he has visited, should be productive of considerable good for he is a shrewd observer. Not being a practical printer, he is too apt, however, to look with suspicion upon everything which cannot be subjected to actuarial analysis—an attitude which tends to induce friction. Every Government Press in India is controlled by a Department—usually the Financial Department. Press questions from time to time arise which require the orders of Government. If the subject be a purely technical one, it is extremely difficult, without employing technical terms (which the controlling Department would not understand), to describe, in an intelligible form, the bearings of a subject. The controlling Department must, on the other hand, find it exceedingly irksome to grasp such a subject and pass orders upon it. With an *expert* Director of Stationery and Printing, Superintendents of Government Presses could readily state a case in technical phraseology and obtain his orders upon it.

19. As to the merits of convict, as compared with paid, labour, please see my letter No. 117 S., dated the 14th January 1903. It is under the consideration of Government whether the Jail Department should be credited with the market value of convict *labour* supplied to the Jail Press or with the value of the convicts' *outturn*.

Supplementary Memorandum filed by Mr. J. M. Chalmers, Superintendent of the Bengal Government Press.

1. The following is an extract from the minutes of a meeting—held on Friday, the 22nd August 1902—of the Standing Committee for Paper Contracts:—

"Mr. Chalmers brought to the notice of the meeting the Circular No. 1804—1808 Mis., dated the 9th April 1902, from the Government of Bengal in the General Department, directing the exercise of economy in the postage of Government correspondence. It was resolved that the Superintendent of Stationery should consider the possibility of the issue of lighter note-paper and envelopes."

The communication referred to runs thus:—

"The Accountant-General, Bengal, having brought to the notice of Government that Government officers frequently use one-anna service postage stamps and write letters on foolscap paper where quarter-anna postcards and half-anna letters would suffice, as for reminders and brief reports and returns, I am directed to request that you will be so good as to use every precaution in future to secure economy in postage."

It seems to me that economy in the use of service postage stamps is, however, a small matter as compared with

Economy in the use of Note- and Letter-Papers and Envelopes.

2. My opinion regarding note- and letter-papers and envelopes is that—

(*a*) Sizes and qualities should be standardised for the whole of India, and
(*b*) Rules should be formulated as to the purposes for which each size and quality should be used.

In considering (*a*) and (*b*), it would be found that—

(*c*) Nothing like uniformity now exists either in their qualities or their uses, and,
(*d*) Apart from the stationery used by high officials, the general requirements of Government offices could be as well served by thinner and cheaper stationery.

3. Last, but by no means the least important, is the cost of printing and embossing of paper and the manufacture and printing of envelopes. After getting together the *data*, it would then have to be considered whether it would be cheaper to get requirements from home or to establish a manufactory in India, with the most approved machinery, for supplying all such requirements.

It is hardly possible to estimate what the savings would be, but I think I am within the mark in hazarding the opinion that it would be at least half a lakh of rupees annually.

4. Considerable savings would be effected if a standard paper of low quality were prescribed for proof examiner's proofs and for printers "make readys", for all Government Presses in India.

5. At the time of my examination by your Committee, I mentioned that the Allahabad rates for composition and authors' corrections were lower than those of Madras. The rates are compared below :—

Composition, per 1,000 ens—

	Allahabad. A. P.	Madras. A. P.
Common matter, leaded	1 6	
„ „ solid	1 8	
Half-tabular (4 to 6 cols.)	2 0	2 0 including distribution
Full „ (7 cols. and upwards)	2 2	

Four-fifths of the above rates are paid for matter, one-fourth of which is blank.
Three-fourths of the above rates are paid for matter, one-half of which is blank.
One-half of the above rates is paid for matter, three-fourths of which is blank.

The Allahabad rates do not include distribution. Mr. Luker informed me that the cost of distribution, which is done on time, averages about 1½*p.* per 1,000 ens.

Madras pays one uniform rate—two annas per 1,000 ens, including distribution—for plain and tabular matter.

Taking 1*a.* 9*p.* as the Allahabad average working rate per 1,000 ens for composition, plus 1½*p.* for distribution, this gives 1*a.* 10½*p.* for Allahabad, as compared with two annas for Madras.

Authors' corrections are paid for at the following rates per hour:—

	Allahabad. A. P.	Madras. A. P.
Above Rs. 20 grade and upwards	2 0	2 0
Rs. 15 to Rs. 20 grade	1 6	
„ 10 „ „ 15 „	1 0	
Less than „ 10 „	0 9	

The procedure in Allahabad is that if, in the opinion of a foreman, the number of hours occupied in correcting proofs, &c., is excessive, he submits the case to the Superintendent for orders as to the time to be allowed. The procedure in Madras is that authors' corrections are paid for at the rate of two annas per hour for the time passed by the Deputy or Assistant Superintendent as proper for the work done, irrespective of the time actually occupied.

Oral evidence given by Mr. J. M. Chalmers, Superintendent of Government Printing, Bengal. (Recorded on the 9th March 1903).

1. My pay as Superintendent of the Bengal Presses is Rs. 800—40—1,000, with free quarters. I have held the post for 4½ years. I was before that, Deputy Superintendent of the Presidency Jail Press on Rs. 350—30—500 with free quarters, for three years. I was before that, Secretary and Manager of the Calcutta Central Press. This was a private Press doing general job work; it is now closed. I was there for six years. Before that, I was in Traill & Co.'s for eight months; and before that, at Simla as Proprietor and Editor of the *Simla Argus* for 18 months; and before that, as Manager of the *Civil and Military Gazette* Press for four years. I entered as an apprentice at Kinross in Scotland; I thence joined Turnbull & Spiers in Edinburgh as a Journeyman Printer, and after that worked in various offices. My total Press experience extends over nearly 29 years.

2. I control the Tour Press at Darjeeling, though I do not go there. The figures in paragraph 1 of my note are of the expenditure of all the Bengal Government Presses, but the cost of stationery is not included in them. The position of my Deputy Superintendent (Mr. Johnstone) on Rs. 250 is analogous to that of an Assistant Superintendent. At the Jail Press I have another Deputy Superintendent (Mr. Meikle), on Rs. 350—500, paid by the Jail Department. He is under me as regards Press work; as regards Jail discipline, he is under the Jail Superintendent. A proof-reader is sent up under my selection, to manage the Tour Press each session.

3. All compositors employed on composition are paid by piece. Those on authors' alterations are paid by the hour at rates varying according to their seniority. The two classes are, as far as possible, kept separate. I have no compositors on fixed monthly salaries.

4. In reckoning overtime, salaried men get paid by the month at the same rates as daily rates, for all work done by them in excess of seven hours a day. My Deputy Superintendent draws overtime fees; in fact, all the supervising establishment, except myself, do so. I am in favour of men of this class getting fees for overtime, but such fees

should take the shape of a consolidated monthly allowance. The section-holders, overseers, and the Deputy Superintendent check the charges for overtime fees; I do so occasionally.

5. I have not personally seen a Monotype machine at work. I would not put an ordinary compositor to work the Monotype; I would put a man of the proof-reader class to work it.

6. Our proof-readers mostly come into the Press as copy-holders in the first instance. Their educational qualifications when they come in are not high; they learn by experience. Our compositors mostly come from outside. We have very few apprentices. I am not in favour of them. I would be in favour of introducing superior proof-readers. I could get the type of man I want at Rs. 250. I would not bring in more than two; I think they could be advantageously employed on the most important work.

7. We have no Government rules regulating the subject of type kept standing. If I have anything to represent about type kept standing or as to different and better means of printing matter, I should go to the officer who sent it. There is a rule giving me the right to bring to notice any case in which I consider unnecessary work is being executed. I do not have very frequent occasion to call attention to it. I have generally received favourable hearing. I would prefer to have definite rules laid down.

8. We have not taken stock (except of paper) for the past seven years. The tendency is for the older type to get into the standing formés. We melt up very little old type. We never have type long enough in use to get altogether worn out.

9. The darwans at the gate watch the men leave the Press and search some of them. They search mostly on suspicion. I think we search as much as we could without risk of a strike. They do not search systematically.

10. The only foundry we have is at the Jail Press. We have an engineer in charge on Rs. 200, with an allowance of Rs. 50 and overtime. The allowance was, in the first place, given for looking after a brass and iron foundry which was introduced at the Jail Press. It is the case that such foundry work is not now done at the Jail Press, but I have made the engineer do other work instead, namely, superintend the roller-casting. We require a competent engineer, because convicts are so careless; with free labour we could probably do without him. *Primâ facie* I should say it might be more economical to have one type-foundry only in Calcutta; but I am not prepared to give a final opinion until I have considered details.

11. We keep accounts of the value of work done for each officer sending work to the Press. This occupies a certain establishment. I do not think the accounts have been of any use in curtailing expenditure. Quarterly statements of the value of the work done for them are submitted to all officers dealing with the Press. It is not the system in Bengal to give book allotments to each officer for Press expenditure and to work against them. I should be in favour of doing so. The computing staff make up the valuation statements of work done for the different Departments in addition to their ordinary work. Roughly speaking, the work of doing so represents a charge of about R100 a month. I think the profit-and-loss account of the Press is capable of much improvement. For instance, the salary of the Deputy Superintendent of the Jail Press is not shown in it as expenditure; no rent is shown for the Jail Press; and other items, which should form a part of a profit-and-loss account, are excluded. On the receipt side our rates for valuation of composition are taken at 108 per cent. in excess of the rates paid to compositors, in order to cover the cost of supervision, proof-reading, etc., on the labour value of the composition. I consider that it is useful to do so as an approximation to the market value of the work done. I use the term "market value" for want of a better term, though I know that the market value of printing work cannot be definitely ascertained. I do not think that, by taking the actual expenditure averaged on the actual outturn, you would arrive at a satisfactory result, because you would have to take into account the varying incidence of supervision charges according to the amount of work done annually. What we showed as money profit last year would, in my opinion, have represented a cash profit actually made had the Press been working as a private business concern, assuming that the allowance of 108 per cent. represents the additional charges over composition rates which a private Press would have charged. At present I think the percentage is too high. Taking into consideration the existence of authors' corrections, standing type, etc., in a Government Press, it is not easy to compare the cost of work done in a Government Press with what it would cost in a private Press. We have three times as much material as we would require in a private Press and on that we have to show depreciation and interest, while we get no credit for standing matter.

12. The Secretary or the Under-Secretary in the Financial Department, never makes a regular inspection of the Press. They have visited it occasionally in connection with specific pending questions.

13. I still adhere to my view that the work in connection with forms could be more expeditiously done if made over to the Press. I hold that no reserve stock of forms is necessary; but, if it should be considered necessary, that indenting officers should keep it. There might be a few forms in general use in which a reserve was desirable. To abolish supplementary indents might involve keeping a larger stock at the outset. I think, with care, supplementary indents might be largely reduced and saving both to the Press and Stationery Office thereby effected. I consider it a waste of time and labour that, with a view of enforcing a check upon the consumption of paper and supplies in the printing of forms, the Superintendent of Stationery should accompany each indent for forms with the supply of paper supposed to be used for them. I think the Press should be entrusted with a general supply of paper and materials to be replenished at intervals. The docket is a perfect check upon Press issues. The Jail Press supplies Settlement forms direct. The Secretariat gets all its non-standard forms from the Secretariat Press direct. I distributed Census forms direct. Previous to

Mr. Manson being Superintendent of Stationery, we had great delays in our dealings with the Stationery Office. These have been much reduced.

14. I am a member of the Paper Contract Committee. We are concerned mainly with samples and prices. We have no fixed standard samples. I am in favour of having standards. Until last year tenders were called for so late that there was no time to reconsider the rates. I pressed for their earlier consideration, and tenders for 1903-1904 were called for in September or October last. We used to have uniform rates from all the mills. This was said to have been due to the lowest rates of one mill being used by Government to force down the rates of other mills. This year (1903-1904 contracts) uniform rates were not tendered. This was brought about by letting it be known tenders would be taken as final and dealt with accordingly. I do not think that the Sub-Committee generally, are acquainted with the current prices of paper. We have never gone home for the general requirements of paper. The meetings of the Committee have been held so late that it was not possible to do so. I do not think that at present rates paper could be got cheaper from home. The supplies we receive are not always up to sample. I have represented these matters frequently. The same class of paper is now being given to one mill, and this will enable one standard to be more closely adhered to. I have no complaint to make against the miscellaneous articles supplied by the Stationery office. I do not consider the blotting paper to be good; I consider its price is too low.

15. If, for instance, a machine were required, I would prefer to state my views to a Director of Printing rather than to the Local Government; the former would have no difficulty in understanding me. I am not prepared to say whether a Director should merely advise or have executive control—that is a matter for the Local Government to decide.

16. In some respects there are small differences between the rates paid by the Bengal Press and at the Government of India Press. I know no particular reason why this should be so. I do not consult the Superintendent of the India Press about rates.

17. A few of our compositors are pensionable. I do not approve of the system of pensions, except for authoritative and responsible appointments. The permanent salaried hands are pensionable. I think we have got our pensionable list as low as possible.

18. I go to the Jail Press two or three times a week. I have regular statements submitted to me showing the state of the work. The different rates of profit shown from one year to another in the Press are largely due to the defective profit-and-loss account. The account is not such as a private Press would adopt. The same remark applies to the profit as shown at the Jail Press. The Jail Department work out the average cost of keeping a convict and we have to debit the Press with that cost as estimated by them.

19. It is on the score of accommodation that I object to apprentices.

20. A full day's work at the Press is seven hours, less half an hour for meals. We normally have men working overtime. I think it would be better to increase the establishment; we are limited by want of accommodation. We have increased the establishment recently. We have not so much room left now. At the Jail Press the free labour has to work overtime. The convicts only have fixed hours and we cannot work them overtime.

21. The matter of standing type is a growing evil. The Jail Press has ordinarily about two months' supply of paper in hand. If we received our supplies of paper—not with each indent, but as a general store, to be replenished at intervals,—we should not require to increase our present godown accommodation. If for any reason the Presidency Jail were moved, I think it might be considered whether the Press should not be dissociated from the Jail.

22. At the time of Mr. Hydari's inspection we had no proper accounts enabling us to compare the quantity of metal issued with the outturn of type.

23. It is practicable to take stock of type with a fair degree of accuracy, but it is a very troublesome job to take stock according to sizes of type. Stock-taking is desirable even though the result may greatly differ from the stock shown in the registers. It is a rough check. It would be sufficient if, in taking stock of type, the weight, irrespective of the size of type, were taken. A square inch of type weighs about a quarter of a pound. They never really took stock in private Presses I have been in. Private Presses have not such large stocks and they can keep their eye more easily upon them.

24. I think the Linotype would answer for reprints of Law reports, or any reprints in which no corrections had to be made. I could not keep more than one Linotype employed on reprint work. I might not even be able to keep one regularly employed. I would not employ a Linotype at all until I had considered everything.

25. English paper is not so strong as country paper. English paper, which contains a large proportion of clay, is not so good for our purposes as country paper. I have not experimented with sulphite wood-pulp paper sufficiently to say that it might be suitably used out here.

26. Even if Government work were given out on contract, an expert printer would be required to check the bills. The chief difficulty in giving out Government work on contract, lies in the question of extra charges not in the terms of the contract itself. There might be non controversial items of work which could be suitably given out on contract. I do not think it would be economical to do so.

27. I think more might be done by utilising the cheapest labour market for other than the work of a particular Province; from the rates I have seen, Allahabad seems to be the cheapest market. Economy might be effected by making envelopes of standard sizes and lighter paper. Mr. Ross, as a member of the Paper Contract Committee, has drawn attention to the advantages of a light Manilla paper for large envelopes.

28. It is the case that we have much trouble in getting articles that are not in the Stationery Office list. The Stationery Office supplies us with boards for binding books which are often of unsuitable sizes and have to be cut. The boards are often, too, of unsuitable thickness.

Heads.	Expenditures and Book Debits.					Heads.	Profit and Loss Data, Bengal Secretariat and Jail Presses.			Remarks.
	Bengal Secretariat Press.	Tour Press.	Tibetan Section.	Jail Press, Convict Division.	Jail Press, Paid Division.		Bengal Secretariat Press.	Jail Press, Convict Division.	Jail Press, Paid Division.	
1899-1900.						*1899-1900.*				
Establishment	214,424	6,938	1,708	20,832	52,819	Establishment	2,14,424	20,832	52,819	
Materials	1,878	..	...	2,078	693	Materials	...	...	...	
Contingencies	14,952	511	1,306	12,255	15,444	Contingencies	14,952	12,255	15,444	
Contract and Miscellaneous Printing	7,118	...	...	3,434	...	Contract and Miscellaneous Printing	...	...	...	
						Wear and tear of materials	20,701	15,883	5,294	
						House-rent	7,200	...	...	
						Value of assistance given by one Press to another	482	1,662	890	
						Interest at 4 per cent. on the value of stock	10,018	8,421	2,807	
						Pensionary charges	9,142	1,456	1,532	
						Cost of convict labour	...	54,828	...	
Total	2,38,372	7,449	3,014	38,599	68,956	Total	*2,76,919*	*1,15,337*	*78,786*	
			3,56,390							
1900-1901.						*1900-1901.*				
Establishment	2,05,812	10,470	2,694	24,578	53,282	Establishment	2,05,812	24,578	53,282	
Materials	2,567	...	...	1,662	3,078	Materials	...	...	...	
Contingencies	14,583	538	1,082	14,300	22,930	Contingencies	14,583	14,300	22,930	
Contract and Miscellaneous Printing	12,317	...	...	980	...	Contract and Miscellaneous Printing	...	...	...	
						Wear and tear of materials	19,072	15,684	5,228	
						House-rent	7,200	...	...	
						Value of assistance given by one Press to another	1,097	204	849	
						Interest at 4 per cent. on the value of stock	8,899	8,426	2,809	
						Pensionary charges	9,142	1,456	1,532	
						Cost of convict labour		59,695	...	
Total	2,35,279	11,008	3,776	41,520	79,290	Total	*2,65,805*	*1,24,343*	*86,630*	
			3,70,873							
1901-1902.						*1901-1902.*				
Establishment	2,13,993	10,504	1,231	23,282	51,343	Establishment	2,13,993	23,282	51,343	
Materials	3,565	...	...	1,290	899	Materials	...	...	...	
Contingencies	19,090	611	1,197	20,527	9,319	Contingencies	19,090	20,527	9,319	
Contract and Miscellaneous Printing	9,885	...	...	6,125	...	Contract and Miscellaneous Printing	...	...	...	
						Wear and tear of materials	18,678	15,938	5,313	
						House-rent	7,200	...	...	
						Value of assistance given by one Press to another	1,387	489	2,517	
						Interest at 4 per cent. on the value of stock	8,648	8,153	2,718	
						Pensionary charges	8,873	1,363	1,671	
						Cost of convict labour	...	65,600	...	
Total	2,46,533	11,115	2,428	51,224	61,561	Total	*2,77,869*	*1,35,352*	*72,881*	
			3,72,861							
						GRAND TOTAL	*8,20,593*	*3,75,032*	*2,38,297*	

The 14th March 1903.

J. M. Chalmers.

Oral evidence given by Mr. H. Heseltine, Assistant Secretary to the Government of India, Finance and Commerce Department. (Recorded on the 10th March 1903.)

1. I have been Assistant Secretary in the Finance and Commerce Department for 3½ years; before that I was Registrar in the same Department for about 3½ years. Previous to that I was a Superintendent in the Department for about 8 years, and Superintendent in the Accounts Department at Lahore in the Accountant-General's Office for about 7 years.

As Assistant Secretary I deal with the Presses under the Secretary; also with stores and stationery. As Registrar I had general responsibilities in connection with the office printing and stationery. As Superintendent I had a good deal to do with printing in the branch.

2. I have had no reason to complain of delay with the Calcutta Press; there have always been delays with the Simla Press. Work comes up well done on the whole from the Calcutta Press; from the Simla Press it is, and, so far as I know, always has been, bad. At Simla I have frequently had to call for a second proof on account of typographical errors only.

3. As Registrar, I was in charge of stationery for the Department and was in charge of the indent. I have never had to complain of delays in supplying our indents. We send samples with our indents of paper we want. Supplies are generally in accordance with the samples. On one occasion only, the blotting paper was bad. The minor articles—pencils, rubber, etc.—are generally good. Supplies received in office are registered and placed in a locked almirah in charge of the cashier under the Registrar. The superintendents of Sections send in monthly requisitions for supplies (other than paper) according to a scale for clerical establishment, and within that scale demands are complied with without question. Some clerks at the end of the season return an unused balance of stores issued to them; others do not. We do not listen to any statement of a clerk that his supply is insufficient. We issue noting paper and rough routine sheets to clerks. On this there is no check. Clerks receive what they say they want, but if there were large issues to any branch (not individual), the Registrar would enquire and bring it to my notice. I have had such complaints and found that paper had been wasted by using noting sheets for rough scribbling, etc. Gazetted Officers are supplied with what they want without limit. The *daftaris* in charge of their tables are responsible for keeping them supplied, and their requisitions are supposed to be in their names. I have suspected that the *daftaris* have asked for stores that were not required by Gazetted Officers. I have never been able to prove it. I have had a case in which my *daftari* had taken on my account more coloured pencils than I am sure I ever had. The *daftari* accused my *chapprassies* of taking them. There is opportunity of pilfering writing paper supposed to be used for Gazetted Officers. I do not think much petty pilfering of stationery goes on. Pencils may be taken.

4. The Military Department Press has been abolished; the Foreign Department has a Press of its own for confidential work. We have nothing to do with its management. There is a pending suggestion that it should be inspected. The Director-General of Post Offices has two Presses, one at Aligarh and the other at Bombay. They are under the Financial Department in a general way. The Financial Secretary or Assistant Secretary have not time to make regular inspections of the Government of India Presses at Calcutta and Simla. I have on one occasion been deputed to enquire into specific complaints.

5. Mr. Hydari's appointment was sanctioned in 1901. The procedure is that his reports go to the Comptroller General and then to the Government under whom the Press is. They do not come to the Government of India. Mr. Hydari inspected the Calcutta India Press in June 1901, and the Simla Press in October 1901. Action was taken on his report on the Simla Press; no action was taken about the Calcutta Press because the Press Committee was then sitting. Mr. Hydari's principal recommendations were connected with accounts, with which the Press Committee were also dealing. The Press Committee reported in January 1902. No orders have as yet been passed upon their report. I was on that Committee. Their recommendations about accounts have not been given effect to. The Government of India has recently ordered printing charges on account of different Departments to be shown in the Departmental accounts. This necessitates the Press keeping up such accounts. The order was passed in consequence of a despatch of the Secretary of State dealing with a suggestion of the Royal Commission on Indian Expenditure. The intention of the Government of India order, as I understood it, was to show the total Departmental expenditure on printing, and not the expenditure of individual branches within the Department. The Press Committee only proposed to distribute expenditure on composition among the departments, not the expenditure on the warehouse, bindery, etc., which necessitates the maintenance of complicated accounts. The recommendations of the Indian Expenditure Commission would necessitate showing the expenditure on other matters besides composition.

6. We feel considerable difficulty in the Secretariat in dealing with questions of Press establishment for the want of technical knowledge of the inner working of the Press. If a Local Government (other than Madras and Bombay) required to get a printing officer from home, they would have to apply to the Secretary of State through the Government of India. We should merely send on the requisition. The scale of pay of Provincial Press Superintendents was fixed some years ago and independently of one another. There is no necessary connection between the relative pays and importance of the posts. I file a statement showing the Press Cash Expenditure as shown in the accounts of different Presses (excluding the cost* of paper and binding materials) for five years

* This is shown in the Stationery Department.

ending 1901-02. I also file a statement of the stationery expenditure during the same five years compiled from the administrative reports.

7. There are no general rules regulating the distribution of Press establishments as between (*a*) pensionable and (*b*) non-pensionable. Under* Article 380, Civil Service Regulations, pensions may be given to piece-workers under certain conditions ; it is at the discretion of Local Governments to do so within those limits (under Article 350, Civil Service Regulations), and Local Governments can rule that pensions shall not be given to piece-work establishment.

* This is an old rule in the Civil Service Regulations.

8. There are no general rules of the Government of India regarding the printing of matter ; the marking of matter as urgent ; the keeping of type standing, etc. Recently Mr. Ross has made representations on these points to me ; I am not aware that he ever did so before the enquiry of the Press Committee brought such matters under discussion. It is the case that clerks very frequently unnecessarily mark matter "urgent."

9. We have nothing to do with State Railway Presses. They are not shown in the statements I have filed. Their expenditure is not shown under 'Stationery and Printing' but under 'Railways.' Mr. Hydari does not inspect them. The Local Governments do not forward copies of their Press Administration Reports to the Government of India. We get Stationery Administration Reports from Bengal, Madras, and Bombay.

10. We discontinued the Profit and Loss Account of the Government of India Press as being valueless in 1877. The Press accounts took their present shape in 1887, the forms adopted being those recommended by the late Mr. Stephen Jacob, who went into the question very thoroughly in the years 1886 and 1887.

11. There is no uniformity in the quality of paper used by different Local Governments and offices for different purposes. I am confident that appreciable economy could be effected if in every case that a cheaper paper is sufficiently good for the purpose, such paper were substituted for the more expensive kind at present used. As one of many instances I could cite, I might mention that while some Government Presses use *badami* paper for "Readers' proofs" and "making ready," others use a white printing paper of light texture which is more expensive than the *badami*.

Statement of printing charges (excluding cost of paper, binding materials, etc.) incurred in the five years ending 1901-02.

	India, including Post Office and Telegraph Department.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	North-West Frontier.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1897-98	13,48,330	1,20,360	2,93,520	73,330	3,91,730	3,35,190	2,43,210	...	3,51,580	3,60,220	35,17,470
1898-99	13,06,580	1,14,280	3,06,920	80,430	4,11,160	3,25,110	2,34,930	...	3,80,150	3,39,790	34,99,400
1899-1900	12,93,028	1,08,416	3,34,075	84,018	4,07,611	3,26,001	2,50,743	...	3,88,037	4,14,562	36,06,491
1900-01	11,05,925	98,315	3,63,476	85,771	4,00,296	3,27,562	2,65,238	...	4,46,924	4,35,102	36,18,609
1901-02	13,06,134	93,228	3,77,103	80,180	4,20,501	33,57,174	2,63,753	3,199	4,33,797	4,30,333	37,65,408

Cost of stationery supplied by the three Stationery Offices, Calcutta, Madras, and Bombay, during the five years from 1897-98 to 1901-02.

	1897-98.	1898-99.	1899-1900.	1900-01.	1901-02.
Issued by the Calcutta Stationery Office.	Rs.	Rs.	Rs.	Rs.	Rs.
India	11,85,879	10,52,316	11,75,934	12,27,486	13,48,587
Bengal	5,98,522	6,21,913	5,98,856	6,31,208	7,59,856
United Provinces of Agra and Oudh	2,58,386	2,95,164	3,43,780	3,56,669	5,28,796
Punjab	1,08,831	96,687	1,45,578	1,33,263	2,08,944
North-West Frontier Province	...	...	...	...	12,718
Assam	27,310	36,133	43,018	31,879	25,205
Central Provinces	1,11,961	1,33,525	97,355	1,01,312	98,478
Burma	2,48,871	2,21,021	2,99,045	2,93,553	2,82,380
Bombay	3,528	687	212	338	291
Madras			37,640	10,156	79
TOTAL	25,43,288	24,57,446	27,41,418	27,85,864	32,65,334
Issued by the Madras Stationery Office	7,18,621	6,24,926	6,86,279	6,40,339	5,48,929
Issued by the Bombay Stationery Office	4,39,342	4,31,534	4,91,121	5,60,616	5,20,135
Issued by Calcutta Office to State Railways	85,846	1,06,241	1,61,619	1,22,653	1,93,269
	These figures were not included in the total above.		These figures were included in the total above.		

Oral evidence given by Mr. S. S. COOPER, Assistant Superintendent of Stamps and Stationery. (Recorded on the 12th March 1903.)

1. I am Assistant Superintendent of Stamps and Stationery including Forms. My chief work is in connection with the Forms Branch. In connection with Stationery I do routine work; correspondence; accounts; work in the store and general assistance to Superintendent. In connection with Stamps I look after the stocks, and the security of the godowns, etc. I open and distribute all letters and telegrams in all three branches. I submit cases for orders to the Superintendent. I get Rs. 500, plus Rs. 50 Jail allowance and free-quarters valued at Rs. 200 a month. I have held the appointment for six years. Before that I was in the Custom House; before that I was in mercantile houses in England and in India, commencing as an assistant in the office of the Belfast Steam Ship Company in 1880; I came to India in 1883.

2. Since I have been made a Gazetted officer, I can sign letters and take charge for a day or so if need be. It has strengthened my position in assisting the Superintendent, but there was objection taken to my signing bills.

3. I think we shall never improve the system of supply of forms till we improve the system of indents. The present indents are too roughly estimated to be of value to us as a statement of an officer's real requirements. They are ordinarily carelessly prepared. There requires to be more check over their preparation in the indenting office. I have not noticed any improvement lately. It would assist us if figures were consolidated before they came to us. Police indents are countersigned by the Inspector-General's Office. There is no indication that that office checks them to any extent. I would prefer that we were solely responsible for a supply represented by consolidated figures furnished by the Head of each Department. It is impossible for us to exercise any real check over anything else by reason of our ignorance of the local conditions. Under the recent establishment proposals, ten new clerks were asked for in the Forms Branch. With consolidated indents we could manage with a smaller Indent Check Branch. I doubt if the total strength of the office could in that case be reduced below what it is now, as the men so set free would be utilised elsewhere.

4. Even if Departments submitted consolidated indents to us and we only had to supply the forms, we should still have a considerable correspondence with indenting officers about supply and delivery. If the Press took over the despatch of forms, they should take over everything connected with forms, including the keeping of the reserve stock. The duties should not be split up. I see no objection to the Press taking over the form work, provided they can undertake to do all of it, but it appears to me that if the whole of the form work is given over to the Press, it would simplify matters and provide for a more efficient and improved system of dealing with the whole supply of forms, if the entire work of printing, storing, and despatch was undertaken by the Jail authorities and dealt with by one office. This is, I understand, done in other Provinces. I try and keep down correspondence with the Press as far as possible about the supply and printing of forms, but there is nevertheless a good deal of it.

5. Our clerks are of very poor qualifications and education. The men in the Forms Branch are the worst; they are underpaid for the amount of work they do. They habitually work overtime. They get nothing extra for so doing, and their prospects are bad.

6. I consider the position of the Assistant Superintendent should be defined and improved. I would have the post such that a man could be promoted from Assistant or Deputy Superintendent to Superintendent. At present it is an isolated appointment with no promotion.

Note.—*Mr. Manson* stated that he was unable to make over more routine work to Mr. Cooper, as that officer had already a full day's work. The making of Mr. Cooper a Gazetted officer had not been any substantial relief to the Superintendent in this respect, because he was fully occupied before, and the mere alteration of his status did not increase his leisure. It had made it easier for the Assistant Superintendent to assume temporary charge of the office.

Note.—The following figures were supplied by Mr. Cooper, of correspondence between the Superintendent's office and the Jail Press :—

	1901-02.	1902-03.
Letters received from Jail Press	1,921	1,493
Letters sent to "	2,333	1,953
	4,254	3,446

Written Memorandum of Evidence filed by Mr. C. F. Manson, Superintendent of Stamps and Stationery, Calcutta.

In compliance with your letter No. 1, dated the 15th December 1902, I have the honour to submit my opinion in brief on the several points raised—

Point 1.—Administrative control.

A reference to the Stationery Manual, Appendix VII, Parts I to VIII, will show that, with the exception of the Forms Branch, this office is entirely Imperial, supplying all officers under the Government of India, the Postal Department, Telegraph Department, State Railways, and Government Presses—

The Government of Bengal,
" " of the United Provinces,
" " of Punjab,
The Administration of Assam,
The Government of Burma,
The Administration of Central Provinces,
" " of North-West Frontier Province,
The Military Department, Government of India, the Bengal, and the Punjab Commands.

All stores held by the Stationery Office are to the credit of the Government of India; all issues being debited against the several Governments and departments supplied.

It seems therefore anomalous that the administrative control should be vested in a department of a Local Government.

That any benefit can accrue from the control resting with the Board of Revenue, Lower Provinces, that would not be equally conferred by control resting directly with the Government of India in the Finance and Commerce Department is not apparent to me: the present arrangement was, I think, intended only for the convenience of the Government of India, especially when resident at Simla; but it has created delays for which the Stationery Office instead of the system of control has been held responsible.

I am therefore of opinion that this office would be worked better if brought under the direct administrative control of the Government of India for the following reasons:—

References would be dealt with more promptly and the orders passed would be more final;
All provinces would feel that they are on an equal footing in respect to stationery matters;
Correspondence would be decreased; and
The requirements of the department would be quicker and better attended to.

Point 2.—Whether the appointment of Superintendent, with the higher status and pay which all are agreed it should carry, should be filled by an officer chosen from one of the Indian Services or by an officer selected in England who possesses special technical knowledge of stationery and printing.

I consider the first requirement for the head of the Stationery Office is administrative capacity.

The second a wide Indian experience.

Third a knowledge of stationery and paper-making.

A man possessed of the first two requirements can hardly fail to possess a fair knowledge of the third, at any rate sufficient not to be at the mercy of the Contractors and Store Examiner: the work will soon widen his practical knowledge, and such a man must be capable of mastering all technicalities.

A man selected in England for his special technical knowledge of stationery and printing, unless a very high salary is paid, will not possess the first essential, and in any case the absence of the second essential will greatly nullify whatever capacity he has for the first.

I am therefore strongly of opinion that the selection should be made for the present from one of the Indian Services. It should, however, be stipulated that the officer appointed shall

not be entitled to revert to his original appointment or department for at least six years as frequent change in the management is most undesirable.

I would strongly advise creating a special Stationery Service to embrace all Provincial appointments of this nature, including Madras and Bombay. In this case it would be well that selection should be made from candidates in England possessed of the necessary technical and practical knowledge, together with such scholastic attainments as are necessary to fit him for the position of head of an office.

The service should be graded, commencing with Rs. 450 up to whatever salary Government may decide to be sufficient for the head of the Calcutta office.

I would suggest, however, that scientific testing should be carried out by the Chemical Examiner to Government, as the Superintendent of Stationery, however capable he may be, cannot make time for such work without detriment to his other duties, especially if he is to control printing in addition to his present work.

Point 3.—Whether the Superintendent of Stationery should not also be placed in charge of Government Printing with general supervising control over all Government Presses in India, or at least in Northern India.

The first thing that strikes one in this proposal is that it is opposed to the principle underlying Point 6. Why should it be desired to centralise control over Printing and decentralise control over Stamps?

It appears to me that Imperial control over Provincial Government Presses, unless asked for by such Governments, is undesirable; while a central control over the Stamp Department is not only desirable but required by the Secretary of State, *vide* Government of India's No. 972, dated the 26th February 1880, and No. 3217 of the 11th October 1880.

If the Superintendent's duties in connection with Stamps, Stationery, Periodicals, Rubber Stamps, and Forms are to remain as at present, it is not possible for him also to undertake control of printing outside Calcutta and its suburbs.

He could not undertake such control even though relieved of the Stamp Department without greatly weakening his control over stationery. The present duties of Superintendent of Stationery require his daily attendance at office. The control of printing presses will entail frequent absences, sometimes of considerable duration.

The Assistant Superintendent must be given full powers of Superintendent during the latter's absences; many matters cannot be left to wait, and orders passed cannot be revoked.

The pay of the Assistant Superintendent will have to be increased proportionately to his increased responsibilities. The transfer of the Stamp Department to some other control will make no difference in this respect.

If it is determined that printing shall be combined with stationery, my recommendations are as follows:—

The Stamp Department should still remain combined with stationery and printing, but a central depôt should be constituted under a Superintendent at Rangoon for the whole of Burma with full powers as in the case of Madras and Bombay; it will be necessary to appoint some officer other than the Rangoon Treasury Officer who bears the title of Superintendent at present, but performs only a portion of the duties. Another central depôt should be constituted at Karachi, to serve Sindh, Baluchistan, the Punjab, North-West Frontier Province, and Rajputana, under a Superintendent with powers to deal with spoilt and damaged stamps for all but the Punjab and North-West Frontier Province, which should continue to be dealt with by the Superintendent of the Punjab as at present.

The effect of such an arrangement would be to considerably reduce the work of the Calcutta Office, setting free about 25 per cent. of the storage rooms at present occupied, including the jetty godowns, which at present cost Government Rs. 5,445-3 per annum, and cause trouble both to this office and to the Agent for Government Consignments. It would not enable Government to make any reduction in the Correspondence or Accounts Departments of the Calcutta Office, as they are much to weak for the present amount of work, which of late is always in arrear, and there would be five instead of three Annual indents and forecasts to consolidate for the Secretary of State, but some reduction (say six) might be made in the Store Establishment. There would also be a saving in carriage both by steamer and rail, though I am not in a position to say what sum this might amount to.

The Assam Administration should be required to take over the printing and management of its own forms. I would not recommend the Bengal Government being required to remove its Form Branch, as the work in this Department is in a fair way to being satisfactorily organized; it is a portion of the printing work which it is intended the Superintendent should control, and being within his immediate view will enable him to give better advice in the working of similar offices in other provinces than if transferred elsewhere.

The present Assistant Superintendent of Stamps and Stationery should receive Rs. 900 for his extra responsibilities and usually have charge of the Stamp Department and Periodicals. A second assistant on not less than Rs. 450, to be selected as proposed by the Secretary of State in England, would have to be appointed; he should usually have charge of the Stationery and Forms and live on the premises.

Point 4.—Whether the Stationery office and Warehouse should not be removed to a more suitable site, and where in the neighbourhood of Calcutta the best site is likely to be found.

(*a*) Is the present site sufficiently large to allow of the future expansion of the department?

(*b*) The effect of a change of site, etc.
(*c*) Present cost of carriage of stationery and forms between office and press.
(*d*) Extent to which office is in communication with business community by personal interview.
(*e*) Suitability of any other site.

I have submitted a report on the accommodation of this office, No. 2310—6685-9591 F., dated 12th November 1902, to the Board of Revenue, which will be found to contain much information.

(*a*) I am certain that the site at present occupied is the most suitable, and is sufficiently large to provide the requisite accommodation for the next 25 years as the office is constituted at present; and with the reduction in the stock of stamps and forms referred to in Point 3, the space will be sufficient for an indefinitely longer period.

(*b*) A change of site would be detrimental in every respect, as the present site is most convenient; it is close to the river, rail, and the Agent for Government Consignments, with which and with whom the office has so much to do; it is equally well situated whether control is to remain with the Board of Revenue or is taken over by the Government of India. It is convenient for communication with the Post Office and Telegraph authorities, especially so for the Accountant-General, Bengal, and the Bank of Bengal, with whom this office has daily transactions. It is convenient for business with both the Government of India and Government of Bengal Presses; with the agents of the several paper mills and other contractors, and for the purchase of type-writers and the hundreds of other European and country articles that are constantly required. A change of site would be inconvenient to the majority of Calcutta Government offices which have to take delivery of their supplies from the Stationery Office. I know of no single advantage that could accrue from a change of site.

The Stationery Office is not in a position to give figures as to the increased cost of carriage a change of site would involve. This information would have to be gathered from the Agent for Government Consignments as to all stores received from England, and from the several Government offices as to issue. As to despatch of stores by rail and steamer by this office, no estimate can be framed unless the precise site selected is known. A change of site does not involve only a matter of cash payment, but of inconvenience and delay to many offices, and probably an increase in contractors' rates for supply of paper and other articles.

(*c*) This cost may be put down roughly, at Rs. 1,200.
(*d*) Many visits daily, of which four or five are with Superintendent.
(*e*) *Vide* (*b*) above.

Point 5.—In this connection is it not worth considering whether the value of efficient management of the Stamp Department is not greater than that of Printing? What the value of the latter is I am not aware, but the former for 1901-1902 amounted to Rs. 6,65,73,353, and inclusive of Petition Paper Rs. 6,70,56,624.

If, however, Printing is considered more important than Stamps, the only question is to find some one other than the Superintendent of Stationery who has leisure to manage stamps in addition to his other work, and who has the necessary accommodation. I know of none. As to the amount of work attaching to the management of stamps, the following list of duties will give some idea:—

Duties prescribed by the Stamp Manual.

Rule 3 (*b*), *page 140.*—Manufacturing of high value or long date hundi stamps.

Rule 7, page 141.—Denoting payment of one anna duty on skeleton forms.

Rules 1 and 2, page 173.—Preparation of consolidated indent for the three presidencies and places to be supplied from Calcutta Central Depôt.

Rule 5, page 174.—Power as to examination of indents.

Rule 9 (*concluding portion*), *page 875.*—Supervision of stocks at local depôt.

Rule 29 (*concluding portion*), *page 179.*—Superintendent to personally examine cases of stamps received from other depots.

Rules 33 to 35, pages 188 and 181.—Examination of monthly and six-month returns and statements.

Rules 38 and 41, page 182.—Submission of monthly and other periodical accounts to Accountant General, Director General of Post Office, and Examiner of Accounts, Telegraph.

Rule 7, page 185.—Any deficiency of stamps discovered in treasuries to be reported at once to Superintendent, who will report to Board.

Rule 9, page 189.—Annual and triennial reports to Board as regards Bengal. For other provinces and for Postage and Telegraph Department, Superintendent supplies only the necessary figures to controlling officers.

Rule 18, page 190.—Return of all spoilt and unsaleable stamps to Superintendent with explanation as to circumstances of damage. Superintendent to personally see them destroyed by burning.

Rules 16 and 17, page 153.—Stamps for which refunds have been made to be sent to Superintendent, who has to examine and destroy by burning.

Duties attending the management of the office not mentioned in the Stamp Manual.

(1) Attendance of establishment and grant of leave, (2) correspondence, (3) arrangements for receiving and shipping or despatching stamps, (4) arrangements for the overprinting of stamps, (5) receipt of monies and payment of bills, (6) to see that all accounts are correctly kept and punctually submitted to the different authorities, (7) to see to the safe custody of all stores, and that buildings and furniture are in good order, (8) preparation of forecast of stamps of all descriptions for the three presidencies, (9) opening and closing double-lock almirahs in open store for giving out high value and certain special classes of stamps, (10) opening and closing jetty godown for storing or issuing cases, (11) examining and signing daily accounts of receipts and issues and balance of cases of stamps of each description, and (12) examining and signing of general and court fee stamps in value.

In this connection I may point out that it is not fit that any one having the sale of or receipt of money on account of stamps or the refund of cash for spoilt stamps should have charge of a central depôt with authority to manufacture and destroy damaged and spoilt stamps, any more than it would be fit to place cash and accounts of a treasury under the same ministerial officer; they must be kept entirely separate if defalcations are to be avoided.

Point 6.—(1) Whether stamp work and the space required for the storage of stamps in Calcutta cannot be considerably reduced by establishment of central depôts at Rangoon and Karachi.

I have dealt with this under Point 3.

(2) A general increase of stock of stamps at local depôts is not, I think, desirable, the accommodation of such offices is even now cramped and inferior in most cases. There would probably be a considerable expenditure needed for both buildings and furniture. There would be enhanced risk of defalcations, great increase in damage owing to constant handling, increase of work thrown on treasury and district officers in verifying treasury balances monthly, and their responsibilities would be considerably increased. The status of many treasuries would have to be raised, involving extra pay to treasurers, from whom extra security would have to be taken. I am strongly of opinion that such a course would be much more expensive and inconvenient than the present system.

The Local Governments have power to increase stocks at local and branch depôts when considered desirable: no change in such powers seems necessary.

I am not in a position to give figures of the comparative cost of carriage under the present system and that which might be involved under the contemplated change, but there can be no doubt that the direct shipment to Rangoon must be cheaper than a transhipment *viâ* Calcutta, which involves double landing and storing and re-issuing and shipping charges; also as regards a depôt at Karachi, the freight to that port should be cheaper than to Calcutta and the rail carriage to all places nearer that port than Calcutta must necessarily be cheaper than the carriage thither from Calcutta. If freight rates are not already cheaper, it is simply a matter of negotiation with the companies concerned to obtain them.

Regarding the decentralisation of the Calcutta Stamp Office for separate stores for each administration I think the several administrations should be consulted, as I am confident that the aggregate cost for such would be considerably greater than the possible reduction that may follow in the cost of the Calcutta Central Depôt.

As to the final suggestion that "stores" for the various indenting officers should be made up in London and despatched direct to them, I am uncertain whether this is meant to refer only to stamps or to stationery as well, but in either case I am convinced that such a course would prove more troublesome and expensive in the end, especially in the matters of accounts, and that the India Office would raise objection to having such a mass of detailed work thrown upon it.

If by Indenting Officers is meant only Provincial Superintendents who do not at present exist, the India Office might not raise such strong objections if it could be shown that there would be greater efficiency or material saving: I am not inclined to believe that there would be either. There would be considerable initial outlay for provincial warehouses, and an annual charge for the necessary establishments, which would undoubtedly aggregate more than the present proportionate share of the Calcutta Central Depôt's expenditure, which may be considered as due to the work it does for the several Provincial Governments other than Bengal.

I am also convinced that it would be found necessary to maintain a Chief Central Depôt to serve as a reserve store, upon which provincial depôts could draw on occasion and for the supply of all extraordinary demands, such as census, military expeditions, etc. It would also be troublesome for the Military, Post Office, Telegraph and other departments to have several sources of supply.

I very much doubt whether the Provincial Superintendents could separately secure as good and cheap supplies in the local market as are now supplied from Calcutta, and the numerous separate contracts and the scrutiny and testing of supplies would be found much more expensive or be less efficient.

In the matter of indents on the Secretary of State, there would have to be six or seven in place of one, or the Calcutta Office would be given much extra work in compiling a consolidated indent.

In the matter of stamps it was only in 1880 that it was found necessary to impose upon the Calcutta Superintendent the duty of consolidating the indent for the whole of India. The object with which this was ordered will be found in Government of India Resolutions Nos. 972 and 3217, Finance and Commerce Department, dated 26th February and 11th October 1880, and

I am not aware that this system has been found in any way defective in late years. I must point out that the Superintendent's work and responsibility will be increased considerably if, instead of having three indents and forecasts to consolidate, he has five or more. He is responsible not only for consolidating the figures but for the correctness of the provincial indents, which necessitates careful scrutiny and occasional instructions to the Provincial Superintendents. With an increase in the number of central depôts, the work of equalising stock balances and the supplies to be sent to each depôt becomes more intricate.

Oral Evidence given by Mr. C. F. MANSON, Superintendent of Stamps and Stationery. (*Recorded on the 14th, 17th, 19th, 21st and 26th March 1903.*)

1. I have been Superintendent for two years. Before that, I was a Deputy Collector. I have altogether had thirty-six years' service under Government. Before taking up this post I had no special experience of Stamps and Stationery other than that gained in the usual routine of Government work.

2. The statements attached to my triennial administration report are prescribed by the Government of India. There is no statement showing the general cash expenditure of the Department as a whole. My salary is charged to "Stamps". The Assistant Superintendent's pay is charged also to "Stamps." The clerical establishments for stamps, stationery, and forms are separate. In Statement A attached to the Triennial Report for 1901-1902, the expenditure entered on articles received from England and purchased in India, represents the actual cost of articles so obtained. The item "Other Receipts" includes the following:—15 per cent. for freight, etc., on stores received from England; 5 per cent. for incidental charges on local articles; the value of stores returned by indenting officers; the value of blank books, etc., received from other Departments, *e.g.*, Superintendents, Government Printing, and the Surveyor General, including the manufacturing charges for making them up such as envelopes, etc.; any excess found at stock-taking and transfer adjustments. The item consists largely of book transactions. Under "issues" the head "Local" means issues to District and Local Boards. Our transactions with Provincial and Imperial Governments are mostly book transactions, but sometimes cash payments are made, *e.g.*, in some instances of the Military Department. Under "Issues" in Statement A the charges for freight, etc., are included. In Statement B the heading Cash Sales under heading Local Funds includes cash receipts from officers who are not entitled to free supply and not only cash receipts from Local Funds alone. I do not know why cash receipts from military officers should be shown under "Local Funds—Cash Sales." It is a prescribed head. Officers not entitled to free supply pay in cash for each indent sent in. They pay 10 per cent. over and above the extra charges of 15 per cent. and 5 per cent. made on book transactions. I do not know what the 10 per cent. represents. It is made to all officers (both Government officers and outside bodies), not on the free list, except State Railways. Incorporated Local Funds do pay partly for their supplies. They are not shown under the Cash Sales in Statement B. That heading only covers such cash as comes to this office. Incorporated Local Funds pay through local treasuries. The balance struck on Statement A means the value of actual stock in hand at issue rates including the 15 per cent. and 5 per cent. but not the extra charge of 10 per cent. In Statement C the figures in column 9 do not cover the whole of the purchases in India as set forth in Statement A; they refer to such part of those purchases as might have been made in India. The statement has been abolished as it was not considered that it showed any conclusions of value. It purported in 1901-02, to show a loss of Rs. 3,30,000 on the purchase of articles in India. The rates shown by the Director-General were not necessarily comparable with the rates paid in India. This office is not concerned with the payments made in England for stores received from there. Country-made miscellaneous articles are purchased from local contractors as a rule. English stores purchased locally are bought, if we require them, at retail rates; for type-writers and accessories which now constitute a considerable portion of such purchases, we get special rates from the agents. The values of the issues as shown in Statement 5 and in Statement A do not correspond. The reason is that Statement 5, which is given by desire of the Bengal Government only, compares the actual issues for two years, whereas Statement A, which is prescribed by the Imperial Government, is intended to show the Opening Balance, Receipts, Issues, and Closing Balance, and in order to arrive at the last item so that it may form the correct basis for the opening balance of the next year, certain adjustments have to be made in consequence of issues having been made at uniform rates based on the average purchase prices of the last nine months of the previous year, whereas a large portion of the articles issued will have been purchased during the year under review at varying rates, so that the balance of articles found in store by stock-taking when valued according to the issue rates of the year, invariably falls short of or exceeds the value balance of our ledger. For instance, the adjustment for 1900-1901, showed a + balance of Rs. 58,894, while that for 1901-1902, shows a — balance of Rs. 9,397.

3. About two-thirds of our Stationery expenditure is on account of the Press. We calculate our requirements of paper for the ensuing year on the consumption of paper during the preceding three years. We do not base it upon the indents received from individual officers. They come in later. Hitherto the supply for country paper has been distributed between the different mills. Next year (1903-04) we shall deal with only two mills. We order from the mills on such dates as we require throughout the year. Our contracts with the mills are for an approximate quantity of paper of a particular class to be supplied according to our orders from time to time. We

arrange our orders according to our indent consumption and the state of our balances. We have no rules as to the balances of different articles to be kept in stock. The Store-keeper brings to my notice when stocks are running low. He is primarily responsible for so doing. His pay is Rs. 175—10—225. The number of indenting officers for Stationery in 1901-02, was 4,254. Our stock accounts in the Store are never up to date. I could not say without personal inspection what stock of paper of each kind is in stock to-day. The Stock Clerk has a general knowledge of what stock he has and we depend a good deal on him. We do occasionally get into difficulties by reason of balances running short. Sometimes it is due to the carelessness of the Store-keeper. Sometimes there has been a sudden run on one article. It might be useful for me to have a weekly statement of the stock of the more important articles. With a proper establishment I should have such a statement. As it is we cannot get it and have to rely more on the Store-keeper.

4 The system of checking the indents is mainly the same as in the case of forms, except that in Stationery there are standard scales of supply for miscellaneous articles; the indents also show three years' consumption. In supplying paper we look mainly to the consumption of past years. If we consider the demand excessive, we reduce it unless it is satisfactorily explained. I do not think that as a general rule the Stationery indents are badly prepared. They are more carefully prepared than the form indents. There are rules regulating the dates of receipt of indents (pages 64 *et seq.*, Stationery Manual). There are no rules, I think, prescribing the dates within which they are to be supplied. They are supposed to be supplied at least a month before the Stationery is required for use. I see now there is a rule 11, page 2, Stationery Manual. I cannot say how much prior to the indent year, Stationery indents are submitted. There have been complaints regarding delays in supplies. The number is small in comparison with the total number of indents complied with. I keep a register of complaints as to the quality of articles, not as to delays. The delays in the supply of indents are principally due to want of establishment. I produce the register showing the date of receipt and compliance with indents. It shows on the 13th January an indent from the Superintendent of Government Printing, No. 5938, dated the 9th January; there are no subsequent entries. This may mean that the indent is being supplied by instalments and that the entry of compliance is delayed till it is complete. With regard to an entry of an indent of the Chief Instructor, Punjab School of Musketry, No. 5943, dated the 31st December, the invoice is dated the 23rd February. This may not have been the date on which the goods were despatched. Entry No. 5944 from the Quartermaster-General shows an indent dated the 8th January; there are no subsequent entries; the inference is that it has not been complied with. It is possible that the register is not written up to date. No. 5945, dated the 11th December, was sent to Store on the 19th January; there are no subsequent entries. It may be that it has not been complied with. Indent No. 5946, dated the 1st January, was sent to Store on the 23rd February and there are no subsequent entries. Indent No. 5952, dated the 19th December, was sent to Store on the 12th February; there are no subsequent entries. Indent No. 5993, dated the 2nd December, was sent to Store on the 12th February; there are no subsequent entries. Indent No. 5954, dated the 12th December, was sent to Store on the 12th February; there are no subsequent entries. Indent No. 5955, dated the 12th December, was sent to Store on the 12th February; there are no subsequent entries. Indent No. 5964, dated 23rd December, was sent to Store on January 19th; there are no subsequent entries. Indent No. 5966, dated — December, was sent to Store on February 11th; there are no subsequent entries.* These apparent delays may be due partly to the register not being properly written up and partly to the Store having delayed to comply with indents and other causes.† We do not attempt to compare the indents of different offices with one another in order to arrive at an estimate of their requirements. We depend upon the information in the indent only.

5. Our work would be simplified as regards the indent check if we got consolidated indents from departmental heads and merely had to supply them. There are four men actually engaged on the check of indents. The Head Indent Checker is generally capable of disposing of apparent defects in indents; he acts in accordance with the Manual rules as regards the reduction of indents without reference to me. There is practically no check on Press indents (other than that of the Presidency Jail Press). We usually supply what they ask for.

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* *Note.*—These entries are from a page taken at random containing 38 entries apparently written up to the 10th March.

†*Note.*—On subsequently examining the papers of the above 11 cases Mr. Manson reports as follows:—

No. 5938.—This indent was sent to Store on the day of receipt and was supplied by instalments beginning on the 21st January and ending on the 4th February, probably as a convenience to the Press.

No. 5943.—This is a cash-bill indent received on 13th January. The officer was informed on 21st idem of the amount to pay; payment was received on 30th; indent sent to Store on 4th February, and articles supplied in full on 23rd idem.

No. 5944.—This indent, received on 12th January, was sent to Store on 15th, but being an annual indent not due till 1st February was put aside in favour of others already due.

No. 5945—Was received on 12th January, having been delayed by the countersigning officer till 9th.

No. 5946—Was received on 12th January; the delay in sending to Store is owing to the officer having asked for broad tape but quoted the price of narrow; he was therefore asked which he required; his reply was received on 28th January; he was then instructed to make payment; this was received on 20th February; and the stationery was supplied on 7th March.

Nos. 5952 and 5953.—These indents reached this office during the Xmas-New year-Durbar holidays on 29th December 1902, when arrears naturally accumulated.

Nos. 5954 and 5955.—These were also received on 29th December.

Nos. 5964 and 5966 were received in this office only on 10th January, and in the first case stationery was supplied on 6th March.

6. One annual indent is sent to England for articles supplied from there. We are allowed to make one supplementary indent if there is any urgent demand.

7. Mr. Allen's note on his visit to the Stationery Store on the 16th instant is correct as to the statements of fact. I do not usually examine the register of indents in order to check delays. I go to the Store and examine the oldest indents which they have in hand and endeavour to hurry them out. I have no reason to suppose that indenting officers unnecessarily mark their indents urgent. Indents no doubt in some instances become urgent by reason of delay in supply.

8. The men who keep the articles do not keep the accounts of them because they have not time to do so. It has been tried and failed. The Store-keeper gives a security of Rs. 55,000; he is allowed to select his own subordinates and is responsible for any deficits found on stock-taking. I do not think there is much theft of articles from Store. The net result of the excesses and deficits in issue is in favour of the Store. This may be due to articles being wrongly issued, but also to mistakes in the accounts,—articles being rightly issued and wrongly entered. If the accounts were correct, the excess in favour of the Store would mean that officers had received articles of smaller value than they were debited with. We have had complaints of short supplies in quantity and quality. Sometimes we found the complaints unfounded, after examination of our accounts and re-verification by the indenting officer. If complaints are made in time and adhered to while the rules have been observed, we have to accept them as correct. Our chief safeguard against fraud is the personal responsibility of the Store-keeper. There is the check of the second set of accounts kept independently of the Store, which are written up for the articles actually certified as received. They are based on the entries of issues in the indents, but on these issues as receipted by the indenting officers. I believe the actual issues are more correct than the Store-keeper's own books represent.

9. We maintain a price list of our articles in stock. The prices of English articles are taken from the invoices of the Director-General of Stores *plus* 15 per cent; those of country articles are the contract prices *plus* 5 per cent. The Chief Accountant is responsible for the preparation of the price list. I do not check the price list. I think it is accurately compiled according to our rules for compilation. They do press hardly in some instances. It is the case that we have one issue rate for boards of differing thicknesses; we also charge the same rates for envelopes black bordered by hand and by machinery, although the quality varies. This was probably done in order to simplify the accounts. I do not consider the price list as complete and accurate as it would be if this were a private shop. It is the case that we will not supply articles that are not in the price list. A Press is quite at liberty to submit an annual indent for articles that are not in the price list and we would get them from home. We should not ordinarily comply with supplementary indents for such articles submitted during the year. We should require new articles to be asked for at the time of annual indent. The reason is that we only have one annual indent submitted to England. We do, generally speaking, regard our price list as conclusive whether an article can be supplied or not. We do occasionally add new articles to the price list, but we do not have any general revision of the articles in it (apart from their prices). Pricing is done under the rules of the Comptroller General.

10. In testing country paper in this office the results of the tests are not ordinarily recorded for comparison with future years. I have recently ordered records to be kept of specimen tests. Such records are of use in dealing with subsequent supplies from the same mill. The Examiner's tests are ordinarily by hand and eye. Where specially required, he makes a machine test, and the result in that case would be recorded under my orders. We check 5 per cent. of the reams of country paper supply by opening them, counting, and examining them. The rest are counted and verified without detailed check. We do not have many cases of shortage. We have more cases of defects in quality. If the 5 per cent. subjected to detailed check, discloses defects so serious that the consignment should be sent back, the whole consignment is returned. The Store Examiner reports to me everything examined. I exercise my discretion as to accepting his report or making personal enquiry. I should enquire into a serious defect personally. Mr Cooper has nothing to do with the examination of Stationery. He deals with the stationery correspondence, and passes orders for the supply of indents. Complaints against the articles supplied by us would come to me for orders. There is direct supply from the mills to officers outside Bengal and in some cases within Bengal. We do not supply all officers in the United Provinces or Punjab, etc., from the mills direct. My order is that anything above 5 reams should be supplied direct from the mills. When the mills supply direct, the persons supplied are responsible for checking the quality. If they had any complaints to make they would address me. I remember one case of direct supplies having had to be returned. There have been a few cases, *e.g.*, from the India Press, of complaints regarding direct supplies I should not be in favour of a system of direct supply from the mills to a Provincial supplying officer for redistribution by him to minor offices in the Province. Under the present system the mills deliver to me free; they would not deliver free to a distributing centre in another Province. A reliable Store Examiner would be required at each such centre whatever the quantity of work he had to do. I think the separate offices would cost more in the aggregate than one central office.

11. I do not think that a better system of work or better clerks would obviate the need for increasing the establishment. I consider the Store undermanned. I consider the clerks are as good as we can ordinarily hope to get for the pay. I consider them underpaid for the work they have to do. I am not satisfied with the general efficiency of the Stationery establishment because I consider them overworked. If they had proper time for their work, I think they would do it efficiently. I consider the educational qualifications of my clerks are below those of clerks in other offices. They have poor prospects and hard work, and the service is therefore

unpopular. There are family cliques in the Stationery and Stamps Stores as they are recruited on that basis. I do not think that cliques are general outside the Stores. I have no periodical statements of the relationships of the clerks to one another.

12. I put in a statement of the routine work done by me yesterday. This is a fair specimen of my ordinary work. I visit the Store Examiner's office two or three times a week. I visit the Stationery Store almost daily. I go to the Stamp Store about three times a week. Mr. Cooper does not do much in connection with Stamps. I have to issue all individual stamps over Rs. 10 in value, personally. I cannot quote any rule requiring me to do so. The others are issued by the Stamp Store-keeper who gives a security of two lakhs. All postage stamps are issued by me. I cannot quote any rule prescribing this. It has been the custom in the office and I do so as a measure of precaution. I cannot quote any rules defining my personal responsibility in respect of the issue of stamps. If I had a responsible officer under me in immediate control of stamps, I think my average daily work in connection with stamps could be reduced from two hours to one. Stamp indents from other provinces are countersigned by the Provincial Superintendents of Stamps. Our stamp issues are ordinarily all to Treasuries. I sign the Stamp Store accounts every day. There are about 14 registers in all, but I do not deal with each daily. Stamp indents are based on consumption and balances. I generally have to deal with about 20 indents daily. Stamp indents sometimes contain mistakes.

13. In 1901-02 there were 772 stamp statements issued. Native States pay in cash for stamps. All petty letters do not come to me for orders. I have to sign the receipts for Stationery given to contractors. My rejections in my daily work statement are in about the usual proportions. The number of challans examined yesterday was rather larger than usual. I visit the Stationery Accounts Office about twice a week. I indent on myself for the stationery used in my own office. My indent is submitted to the Board for countersignature before being sent to Store for supply. I have to check the register of invoices of supplies received from England. We endeavour to issue orders to the mills periodically, but we cannot avoid intermediate orders. As a rule we do not ask for less than 50 reams at a time. Mr Cooper deals mainly with the Forms Branch. I should say that I ordinarily work from 10-30 A.M. to about 5-30 P.M. (with a few minutes interval for tiffin). I should say Forms work ordinarily took between half an hour and an hour; Stamps about two hours; Stationery about four hours. I have to take work home occasionally—reports, etc. Most of my work is routine work. I go about the office to inspect, but I have not time to do so as much as I should like, as otherwise I cannot get through my daily work. I have not ordinarily time to make a searching inspection of the details in the different branches. If I had time to do so, I consider the system of work could be improved. Mr. Cooper has equally not as much time as he should to move about the office. Relieving this office of forms work would I think give twice the assistance which relieving it of stamps would do, as the time of the Assistant Superintendent would then be available for other matters.

14. I should be in favour of making over the form work to the two Provincial Governments of Bengal and Assam. The Bengal form work could be done efficiently in this office if it were better manned and fresh duties were not imposed upon it. I would prefer the transfer of form work as a whole to the Press if they were competent and able to do it. I am opposed to Provincial Superintendents of Stationery who would obtain and distribute their own supplies. I consider it would be more expensive than the present system.

15. Statement B attached to my Triennial Report (1901-02) shows that Bengal took Rs. 7,60,000 out of a total issue of Rs. 32,65,000 of Stationery and Stores. I am in favour of an Imperial Stationery Department, because the obtaining of the stores is an imperial matter, the supplies to the different Provinces being debited against them and credited to Imperial. Since I have been here, Members of the Board have paid two or three visits to the office. They have not in my time made regular inspections of the office. The Secretary has also made an enquiry into the matter of establishment. There is a frequent interchange of files between my office and the Board. I have personal discussions with the Secretary and occasionally with the Member about pending matters. I consider the supervision of the Government of India would be as efficient as that of the Board over matters of contracts and supplies. There are delays in large matters in so far as the Board and Government of Bengal are not final authorities; it would be convenient if matters went straight to the Government of India for final decision. I believe the Provincial finances have been unable to meet the growing requirements of the Department. By my remark that references would be more promptly disposed of by the Government of India than at present, I refer to matters in which the Board have not final authority. The orders of the Board are final in the matter of contracts; there are many matters in which they are not final. Any supplies not covered by the rules have to go to Government through the Board. In regard to the matters in which the Board are final, I consider that a Superintendent of Stationery of higher status could dispose of them. There are articles which I cannot supply to other Provinces without the sanction of the Government of Bengal. I did express the opinion that the fact that I am under the Government of Bengal did not handicap me in dealing with other Provinces.

16. I do not consider anything would be gained by abolishing the Stationery Office at Bombay. It might be advantageous to abolish that at Madras. I think it would lead to efficiency and economy if the Superintendent of Stationery, Madras, obtained his paper from the Bengal Mills through this office. We now interchange information as to prices. This was not done formerly.

17. I should be in favour of separate depôts for stamps at Rangoon and Karachi. I was not in favour of a depôt at Karachi for Sind only, but if it was to supply Baluchistan, Punjab,

North-West Frontier Province and Rajputana, I should change my opinion. I did express an opinion before against a depôt at Rangoon on the ground of expense. It would, however, relieve me to some extent in the matter of accommodation. If there were depôts at Karachi and Rangoon, I would propose that the local Superintendent should send me Stamp indents as Madras and Bombay do at present, but that the India Office should send their supplies direct to them. I have not gone into the question of relative freights to Calcutta, Rangoon and Karachi from England. The Agent for Government Consignments deals with freights. Railway freight, *e.g.*, from Rangoon to the Treasuries in Burma would of course be cheaper than freight from here to the same treasuries. If we had not to supply Rangoon, Baluchistan, Punjab, Rajputana and the Frontier Province, we might be able to effect some reductions in the Stamp Store; in the Stamps Accounts Branch we might be able to avoid the necessity for increasing the establishment. If there were separate stamp depôts at Karachi and Rangoon, it would be economical for the India Office to send their supplies of stationery as well as stamps direct to them. I am of opinion, on reconsideration, that Bombay might be able to supply Rajputana cheaper than could be done from Karachi. Bundelkhand could be supplied most conveniently from Calcutta as at present. The Central Provinces are already supplied with Postage and Telegraph Stamps from Bombay; so is Berar. I do not think that the consolidated supply of all stamps and stationery for Burma to Rangoon for re-distribution from there would answer; stores at present go from Calcutta direct to Rangoon, Moulmein, Akyab, Bassein, Sandoway, and Kyaukpyu, for those places and places nearer them than Rangoon.

18. I should be in favour of having a Deputy Superintendent to the Superintendent in preference to the second Assistant who has been proposed.

19. I have since looked up the records regarding the charge of 10 per cent to officers who pay for the stationery supplied to them. I find a letter from Mr. Roberts, Superintendent of Stationery (No. 1163, dated the 28th June 1878), addressed to the Board saying that he could not explain the reason of the rule charging Military officers for their supplies. The charge was then 5 per cent., and he proposed that it should be raised to 10 per cent. The Government of Bengal approved of this in their letter No. 194 T., dated the 24th October 1878.

20. I admit the correctness of the opinions as to the room for improvement of office procedure expressed in paragraph 105 of Mr. Wheeler's note on the establishment in this office.

21. Regarding the supply of stationery and stores, I prepare a statement each year of my requirements for the coming year. For country paper the estimate of requirements used to be prepared as late as January, and tenders called for in February. The Board does not check my statement of requirements; they have no figures to enable them to do so. The conditions of tender of 1903-04 are in the main the same as the conditions in previous years. The practice was for the mills to submit their samples with their tenders; there used to be no standard sample kept in this office. The mills dealt with are the Bally, Imperial, Titaghar, Bengal and Lucknow Mills. After the mills had sent in their tenders in 1901-02 and 1902-03 they were opened by me. I then tabulated the rates and made comparison with the previous year. The samples filed were then examined by me, and by the Superintendents of the India and Bengal Presses in order to compare the samples and prices with one another and with our requirements. The tenders were then submitted to a Committee consisting of the members of the Board (Miscellaneous Revenue Department), the Financial Secretary to Government, the Superintendents of the India and Bengal Presses, the Deputy Accountant-General and the Superintendent of Stationery. Prior to 1902-03 the Committee met towards the close of the official year.

22. It appears from the minutes of the meeting on the 25th March 1899, that the Superintendent had had preliminary negotiations with the mills as to their tenders. I have not in my time entered into negotiations with the mills after their tenders were filed, with a view to thus reducing their prices. I have not been able to trace exactly since when the mills were in the habit of submitting identical tenders. I think it began some time in the eighties as far as regards the Calcutta mills. I find that in 1887-88 the Bally and Titaghar Mills tendered the same rates (with one exception); the other two tendering mills in that year—Lucknow and * Scindia—tendered different rates. For the contracts of 1891-92 the Bengal Mills, which had just started, tendered at lower rates than the existing Calcutta mills (Bally and Titaghar). Mr. Barnes, (the Superintendent), did not recommend the acceptance of this lower tender for the full requirements, but utilised it in order to induce the other mills to reduce their rates, and after they had done so, he proposed equal shares of one-third to Bally, Bengal and Titaghar, of the particular classes of papers for which the Bengal Mills had tendered. Next year Bengal joined in with Bally and Titaghar in tendering uniform rates. Again, for the contracts of 1894-95, the Imperial Mill, which was a new Mill, tendered at lower rates. Mr. Barnes declined to recommend a contract to the new Mill, as it had not submitted samples, and he considered that new machinery was more likely to get out of gear than old. He also apprehended that their paper might be defective. He also wrote as follows (letter No. 5666, dated the 5th February 1894):—

* Since disappeared.

"The sudden lowering of Government rates would also tend to disorganise the paper trade and the withdrawal of the usual contracts from the Mills that have hitherto supplied our requirements would entail upon them heavy loss. This would hardly be a fair way of treating the old Mills, as the new competitor has not yet proved its ability to make proper paper".

He only recommended a trial order of 300 tons to the Imperial Mill. (His recommendations were approved in Board's letter No. 42 B., dated 14th February 1894.) The Imperial

Mill from the next year joined with the others in tendering uniform rates. The Lucknow Mill first joined in the combination in 1891-1892. I consider that the combination of the Mills was due to the action of the Superintendent of Stationery and the Board in dealing with tenders. In the case I have instanced of the Imperial Mills, they appealed to the Bengal Government against the decision of the Board; the Bengal Government upheld the Board. The Bengal Government order is No. 4185, dated the 2nd August 1894.

23. It was not the custom to compare the rates tendered in any one year with those of the years previous to the one immediately preceding. The Superintendent of Stationery was not then in possession of any record of the prices of paper current in the bazaar. He had a certain amount of information as to English rates. By meeting late in the year the Committee would be handicapped in dealing with the mills. In the matter of country paper contracts the initiative rests with the Superintendent of Stationery to submit his proposals for the forthcoming year. The fact that the proposals came up late in any year may have been due to delay on the part of the Superintendent. I cannot say whether the Board have ever reminded the Superintendent in any year to submit his proposals. I have had personally to do with the 1902-1903 and 1903-1904 contracts. Orders to call for indents for the 1902-1903 contracts were passed in December 1901, on my letter of the 28th November. I submitted the tenders on the 12th February 1902. They were considered on the 10th March 1902. I am now aware that their consideration was delayed in that year with reference to Mr. O'Conor's Committee. The fact that the contracts for 1902-1903, were not considered till March 1902, did not handicap their distribution. There had been correspondence for some years previously as to obtaining supplies from England, and the attempts that had then so far been made had failed. I am not aware of any undertaking ever given by the Stationery Department that the Indian mills should continue to receive the custom of Government. Government, from the largeness of its orders, might expect more favourable rates from the mills than small customers, and lower rates than retail bazar prices.

24. For the 1903-04 contracts, tenders were called for in August 1902. The call was published in the newspapers for tenders by the 30th September. The mills representatives were present when the tenders were opened, and with their consent I read them out. The rates tendered differed I had previously informed them that the contracts would be decided on the individual merits of each tender and not by equal distribution, and this I consider was the reason of the different rates tendered. The Paper Committee met on the 11th November 1902, after the two Press Superintendents and myself had examined the samples. The tenders differed in their rates, some were cheaper in some articles and some dearer in others. The contracts were distributed on the basis of the cheapest satisfactory tenders, having regard to freight and other considerations. The contract for the whole of each line went to one mill. The saving effected on the 1903-04 contracts, as compared with the preceding year is Rs. 3,83,000, on the total value of the orders Rs. 14,17,599. I produce a statement showing the details of the rates accepted for 1903-04 as compared with the preceding year. I have entered therein the quantity of paper required for 1903-04 and its value at the rates of 1902-03 and 1903-04, respectively. The cost of carriage deducted from the profit of 1903-04, is with reference to the freight which will have to be paid by reason of no part of the contract having gone to the Lucknow Mills during 1903-1904. This system was adopted on my initiative as the result of the report of Mr. O'Conor's Committee and the discussions about that time. When the Madras Superintendent of Stationery went to England for their paper after objection to the prices charged by the Bengal Mills, there was no preliminary correspondence with this office. We had no official information of their having done so.

25. With reference to the recommendation of Mr. O'Conor's Committee and the orders of the Government of India, that I should receive information through the Customs House of the prices of paper in the bazaar, I have not as yet received any such information. I had not asked for it, as I considered the satisfactory results of the 1903-04 contracts, to have removed the necessity until the time came for calling for tenders for the next year. I am not at present complying with the recommendations of Mr. O'Conor's Committee to keep in touch with the bazar prices of paper, but I have lately asked the Collector of Customs for monthly figures for 1902-03, and am arranging to obtain figures quarterly for the ensuing year.

26. An order for 50 tons of white printing paper free from wood-pulp and for 10 tons containing best sulphite pulp were ordered for 1903-04, from England, as the result of the recommendations of Mr. O'Conor's Committee. The 10 tons have been received. Arrangements have been made to print certain forms upon this paper and to collect information as to its use. I consider that wood-pulp paper might be used for the more ephemeral purposes to which several kinds of paper are put. There is a considerable proportion of paper in a district office which is destroyed after two years. I personally would not say mechanical wood-pulp paper was good enough for this purpose. It is usually very coarse and badly finished.

27. I do not consider that I have as much technical knowledge of paper as a Superintendent should have. I rely a good deal on the Store Examiner; I think he is reliable. I consider that Indian experience is necessary for the head of the Stationery Department (1) in dealing with the establishment and other offices; (2) in knowledge of the system and means of distribution and communication; (3) in knowledge of what is procurable in the country and in the making of contracts; (4) in knowledge of the quality of paper required in different offices for different purposes. I think an officer of the Opium Department might possess the requisite knowledge. I do not consider that an officer who had had experience of a large business house at home would be handicapped for long by his ignorance of these matters; he would be handicapped. On the other hand, an officer appointed out here without previous knowledge of stationery is

handicapped to that extent. An officer with knowledge of chemistry would find it easier. I do not pretend to an expert knowledge of stationery.

By the administrative capacity required of the Head of the Stationery Department, I do not necessarily imply the knowledge only to be gained by Government service; I mean ordinary business capacity. I still consider administrative capacity the first qualification for the Head of the Department. Assuming men of equal administrative qualifications, the man with a previous knowledge of stationery would be the better qualified.

28. My allusion in my letter of the 12th February to this Committee, had reference to the appointment of Assistant Stationery Superintendents in Madras, Bombay, and possibly Rangoon, to work under the Superintendents. I am not aware of the details of the work done by the Superintendents of Stationery at Madras and Bombay or that they are not whole-time men.

29. The Board deal with contracts for miscellaneous country articles. They have not been subject to combination. We get fair competition and the distribution is according to the lowest satisfactory tender. Such division of the orders for one article is made as suits the convenience of the Stationery Office. There is no Committee for dealing with the Miscellaneous Country Article Contracts. I submit my recommendations to the Board. They occasionally alter my recommendations. I instance a case for the 1903-04 contracts in which I recommended the acceptance of the old contractor's tender for sealing-wax, as I had considered his supplies satisfactory. The Board ordered the tender of a new man to be accepted at lower rates. There has been some saving on the 1903-04 contracts, but not so much proportionately as in the case of paper.

30. I have tried to get the blotting-paper improved in quality. It is inferior as compared with English blotting-paper. The absence of pure rags in the country blotting-paper makes it of inferior quality. We get a certain amount from home for higher officers—Heads of Departments, etc. The English price is almost double that of the country article. I am not aware if the English blotting-paper is more durable. I use country-made blotting-paper.

31. We keep about a month's or six weeks' balance in stock of miscellaneous country articles. There are, sometimes, delays in supplying them on indent, but not so much as in the case of paper. Wooden inkstands are an article which is sometimes delayed in issue. The Contractors cannot always turn them out quick enough.

I have had complaints about the quality of the "fuchsine" red ink. This comes from England, and I brought the complaints to the notice of the Director-General. There have not been so many complaints about country ink.

The quality of demi-official paper supplied to Bengal Commissioners is not over good. We now supply to them a certain quantity of a better sort.

32. In addition to my Triennial Administration Report, I submit a yearly report on the consumption of forms and stationery in Bengal. I produce the report for 1901-02. The increase in the number of forms issued during the year was partly due to chowkidari receipt forms in two instances being over-supplied by mistake. One instance of over-supply of about 11,400,000 forms was to Bogra. Enquiry was made of the officer as to his indent, and he maintained that it was correct. He subsequently admitted his mistake. His normal supply should have been about 1,040,000 forms. I do not report the matter to the Board specially outside my annual report. The Board noticed it in my report and requested an explanation. Another similar case occurred in Sassaram, where the supply was 2,400,000. The attention of the officer was also called in this instance to the large demand, and he maintained that it was correct. A special report was submitted to the Board in this case. The normal supply of the Sassaram Subdivision would be 336,000 forms. Chowkidari receipt forms are not new: the demand for them is apt to increase as the Chowkidari Act is extended or better worked.

33. In connection with stamps my chief duties are in connection with their receipt from England and distribution. There have been arrears every now and then in the compliance with stamp indents; they have been due to insufficient establishment. Special temporary establishments were given, and they were worked off. There was a block last July which caused delay in the issue of stamps. For want of establishment the office had got in arrears, and, before that could be worked off, the Director-General of Post Offices requested me to supply every treasury drawing supplies from the Calcutta depôt, with the new one and half-anna stamps bearing the King's head as also post-cards and half-anna envelopes. This rush of work threw us into nearly two months' arrears of the ordinary work. I obtained an extra establishment to work them off. This supply of new stamps led to an abnormal increase in the number of indents.

Indents have also increased owing to our office having urged indenting officers to maintain the proper stocks prescribed by rule and to indent more frequently if necessary in order to do so. The rules are that an indent should be submitted for any stamp when the stock of it falls below the prescribed limit—in Bengal, six months' average consumption. Officers did not previously comply strictly with this rule with the result that their stocks used to get exhausted.

34. Of postage stamps we keep two years' supply in hand now; we used to keep nearly three years' supply. This was reduced under orders from the Government of India. The stores kept in local treasuries vary in different provinces. The Government of India rules ordinarily require a five months' supply to be kept in local depôts, but Local Governments have discretion to modify this, and have exercised it sometimes to the extent of ordering a twenty-four months' supply to be kept. In certain cases we receive separate indents from sub-treasuries and supply them direct when it is more economical to despatch to them in this way. We get three or four indents in the course of the year from each Treasury for each class

of stamp. We do not check the indents from the Punjab and United Provinces. There is a local Superintendent who does so, and we supply on his countersignature. There is evidence that he checks them, but occasional mistakes are detected by this office. I do not think much would be gained in the matter of stamps supply if we received consolidated indents from a province as a whole. It would cause the work to come in rushes, and the present indents are more carefully prepared as a rule than in the case of stationery and forms. There are separate indents for (1) postage, (2) service, (3) postal service, (4) telegraph, (5) court fee, (6) non-judicial stamps, (7) plain paper, (8) punching instruments.

35. I deal with spoilt stamps from Bengal, Burma, Assam, and the India Treasuries; also with unsaleable stamps from such provinces and treasuries as also from the Punjab, North-West Frontier Province, and the United Provinces of Agra and Oudh. There is a rule (Rule 18, page 190, Stamp Manual) requiring spoilt and unsaleable stamps to be burnt in my presence. The keeping of larger supplies in local depôts would relieve this office, but it would lead to more stamps being spoiled by more frequent handling. An annual examination is made of my stock by an outside officer—usually a junior Civilian—deputed by the Board. It is the case that transactions continue while Stock is being taken in the stamp store. Stock-taking occupies about a fortnight. It would be more satisfactory if issues were stopped during stock-taking, but it might cause delay and inconvenience in the case of urgent indents for stamps. The fact that issues continue during stock-taking does leave a loophole for fraud during stock-taking.

36. The stamp accommodation is very bad. There has been a good deal of damage done by white-ants. We have to hire outside godowns both for stamps and stationery. I agree with what the Board wrote in their letter of the 1st May 1902, to the Government of Bengal, as to the need for further accommodation. No final orders have as yet been passed as to Mr. Gayer's accommodation proposals. In my report I modified his proposals somewhat. I estimated an expenditure of Rs. 4,65,000 as necessary on account of accommodation, distributed as follows:—

	Rs.
Stamps	2,35,000
Stationery	1,13,000
Forms	1,03,000
Subsidiary buildings for Assistant Superintendent, etc.	14,000

If the forms work were detached from this office, the estimate on that account would disappear and space would also be available for use for stamps or stationery. The opening of new depôts at Karachi and Rangoon would also reduce the space needed for stamps. By these two expedients the need for new accommodation might be reduced by Rs. 1,37,000; by removing the forms work a reduction of Rs. 1,03,000 might be effected; by subsidiary stamp depôts at Karachi and Rangoon Rs. 34,000 might be saved. My estimates contemplated the removal of all unsuitable godowns, and the relinquishment of outside godowns. The present site, by the demolition of the existing buildings and re-arrangement, would meet all present needs and probably those for the next 20 years. If I was relieved both of stamps and forms work, the space left in the present buildings would be sufficient for stationery, but the accommodation would not be altogether suitable. The upper stories would not carry heavy weights and all of the lower godowns are white-ant-ridden.

To Karachi 26,000
„ Rangoon 8,000

37. I am entirely opposed to a change of the site of the office. It would add to the cost of delivery of paper from the mills if we moved further away from the Port Trust Railway and the Jetties; it would similarly increase the cost of carriage of stores received from England. The cost of distribution would be similarly affected. A move would also dislocate business. I usually supply from the central store to the Calcutta Presses; they cannot always find room for all their orders, and take them in instalments. This want of space might interfere with direct supply to the Presses from the mills, but it might be arranged. I have not considered any alternative site for the office. I know the alternative site that has been suggested near the Presidency Jail. I do not think it would be suitable, as it would be away from the offices with which I deal—the Bank of Bengal, Accountant-General's Office, the Presses, etc. I should think it would be a damp site also, and liable to floods. It would also be at a distance from the rail and the river. I am trying to reduce the consignments by river, as the steamer companies will not accept packages bearing.

38. The Store Examiner has to examine all country articles—paper and miscellaneous articles that are purchased. He is not ordinarily concerned to examine English articles. He was trained in a private Press in Calcutta. I consider he has expert knowledge of the articles he deals with. I consider he supplies the expert knowledge which the Superintendent may lack. The present Examiner has been in this office about four years. He is more competent than what I believe his predecessor was. He has no chemical knowledge so far as I know. I cannot say if he is acquainted with the processes of paper-making. He has nothing to do with the paper contracts beyond testing the samples submitted.

39. I consider that in order to prescribe standard samples of paper, chemical knowledge is required. This our office does not now possess: neither have we the appliances. I should be in favour of prescribing standard samples of paper. I am not in favour of inviting tenders for paper in England; we have not accommodation for the stocks we should have to keep, and I do not think that in the long run it would be more economical. We should be bound to keep larger stocks if we obtained supply from England, as the consumption of different kinds of paper fluctuates so that it would be obligatory to stock a reserve of about six months' supply: with the English articles that we already keep we have to keep larger stocks than we do of the country articles.

We usually have about eight months' supply of English articles in hand. The supply comes out all the year round, but principally between January and May. I do not think that, generally speaking, our stocks of English articles are excessive for our requirements.

40. To the India Press we send paper according to the Superintendent's indents. I see no reason why the system of supply to the Jail Press should be different. There was probably some idea that this office should exercise a check over the consumption of paper in printing forms.

41. I do not consider that this office has, as a rule, sufficient information to check demands for forms. I think the Commissioner's office could maintain a more efficient check over District Officers' indents than this office can. I see no advantage in indents consolidated by Commissioners going to the Board. They might come straight to this office.

42. Judges' indents for stationery are not countersigned. They are considered as Heads of Departments for this purpose. In Bengal, Police indents for stationery are included in those of the District Magistrate; in other provinces they come direct under the countersignature of the Inspector-General. Registration indents for stationery are countersigned by the Inspector-General. The countersigning officers do not, as a rule, make much alterations in the indents. Countersigning officers are detailed in Appendix III of the Stationery Manual.

43. The work of the Periodical and Rubber Stamps branches was stated in the Appendix to the Board's letter of the 21st May 1902. There is not the delay in the disposal of work in these branches, that there is in the Stationery Branch proper.

44. The stamp Storekeeper during the day has complete control of the keys of the unopened stamp store, which is valued at about 13 crores, I think the Superintendent should keep the key of the unopened store during the day and that cases should be given out under his supervision. I think it more important that this should be done than that the Superintendent should supervise the issues from open store. There is in theory nothing to prevent the Storekeeper at present removing cases from the unopened store during the day.

I think the present system in the stamp store by which the Storekeeper under a heavy security, works the store through his nominees, has worked satisfactorily.

Statement of a typical day's work of the Superintendent of Stamps and Stationery (filed by Mr. MANSON).

The following is a record of work done by the Superintendent of Stamps and Stationery on the 16th March 1903:—

Visited the Store Examiner's Department to enquire into the state of the work.
Visited Stationery Store and spoke with Storekeeper, his Deputy, the Accountant, the Senior Stock Clerk, and the Despatcher as to the progress of the work.
Visited Stamp Store and issued high value Telegraph Stamps.
Signed Stamp Store account of cases—5 registers, 53 items. Passed 10 Stamp indents in 3 batches.
Stamp correspondence—19 letters received, 11 draft replies. Stamp accounts and statements, 5.
Stamp freight bills—6 in duplicate.
Stamp postage—3 money orders entailing 4 initials in two registers and 3 signatures.
Fair copies of Stamp correspondence—14.
Stamp detailed contingent bill—1.
Various letters from offices at Presidency—6 or 7.
Office references on various subjects for orders—about 12.
Signing of contract with D. Waldie & Co. Stationery.
Stationery letters and telegrams received—42.
Stationery letters, draft replies—7.
Stationery letters, fair copies—18. Ditto of advices of bills—2.
Receipts for supplies of stationery—29 in duplicate.
Receipts for supplies of stationery—15 single.
Passing stationery bills for baling charges—9.
Passing stationery bills for supplies—15 with 5 advices, aggregating Rs. 48,828.
Visitors interviewed 3—Member of Stationery Office Commission—Representative of Bengal Paper Mills and Manager of Remington Standard Typewriter Co.'s Branch office.
Stationery Challans dealt with—passed 62, rejected 3, partially rejected 2, reference 1, returned 1.
Jamadar's report book—2 initials.
Visited Stationery Accounts office.
Short receipts and short cases—1.
Recovery claim Supply and Transport—1 triplicate, and 2 Agent for Government Consignments for Landing and Shipping charges.
Receipts for stationery for office use—2.
Acknowledgment of money from Native States for postage stamp—2. Register of invoices—3 invoices.
Periodical Branch bills—1; advice—1.
Periodical Branch advice of remittance transfer receipt in payment of supplies—1.
Periodical Branch draft letters passed—11.

Periodical Branch fair copies signed—7.
Rubber Stamp Branch—letters received—27.
Rubber Stamp Branch—Fair copies signed—7.
Rubber Stamp Branch—Bills examined and orders passed—3.
Forms Branch—Fair copies of letters signed—5.
English Packing Account—Receipt—6.
Orders on Paper Mills—14.
Forms—Detailed contingent bills—1.

Note on the countersignature of stationery indents by Commissioners (filed by Mr. Manson).

With regard to the Committee's enquiry whether Commissioners in Bengal countersign Collectors' indents, and whether they exercise any sort of check on the quantities asked for.

2. Commissioners or their Personal Assistants do countersign Collectors' indents.

With the exception of Mr. Hare, Commissioner of Patna, it would seem that the appending of the signature is the beginning and end of the scrutiny in Commissioners' offices. Mr. Hare appears to have always scrutinized the indents, drawing up a proceeding pointing out and causing to be corrected any miscalculations and omissions; but I do not find that in any case comparison was made of the indents of two or more districts, nor have Collectors' demands been curtailed.

3. To effect a real check on the growth of officers' demands for paper, it is necessary that a Commissioner should have the indents of all his District Officers before him at one time. His own knowledge of the work to be done in each district will suffice to enable him to check and, if necessary, to curtail the demands.

Statement showing the detailed financial result of the paper contracts for 1903-04, as compared with the rates obtaining in 1902-03 (filed by Mr. Manson.)

Description.	Quantity in tons.	Contract rate per lb. for 1902-03.	Value.	Contract rate for 1903-04.	Value.	Difference.	
						Gain.	Loss.
1	2	3	4	5	6	7	8
		As. p.	*Rs. a. p.*	*As. p.*	*Rs. a. p.*	*Rs. a. p.*	
1. White Printing	1,785	2 9½	6,97,637 8 0	2 1½	5,31,037 8 0	1,66,600 0 0	
2. Half Bleached	1,419	2 7	5,13,205 0 0	2 1	4,13,875 0 0	99,330 0 0	
3. White Blotting	45 + 1 = 46	3 7½	23,345 0 0	2 3	14,175 0 0		
				2 2	303 5 4		
					14,478 5 4	8,866 10 8	
4. White Cartridge	138 + 77 = 215	3 0	90,300 0 0	2 4	45,080 0 0		
				2 3	24,255 0 0		
					69,335 0 0	20,965 0 0	
5. Coloured	136	3 4	63,466 10 8	2 6	47,600 0 0	15,866 10 8	
6. Cream-wove (water-marked Government of India)	531 + 82 = 613	3 2	2,71,763 5 4	2 3	1,67,265 0 0		
				2 2	24,873 5 4		
					1,92,138 5 4	79,625 0 0	
7. Azure-laid (ditto. ditto.)	143 + 4 = 147	3 4	68,600 0 0	2 3	45,045 0 0		
				2 2	1,213 5 4		
					46,258 5 4	22,341 10 8	
8. White Printing Special	15	3 0	6,300 0 0	2 9	5,775 0 0	525 0 0	
9. Cream-laid	20 + 4 = 24	3 0	10,080 0 0	2 3	1,260 0 0		
				2 2	6,066 10 8		
					7,326 10 8	2,753 5 4	
10. Brown Cartridge	405	1 10½	1,06,312 8 0	1 7	89,775 0 0	16,537 8 0	
Total	4,805	...	18,51,010 0 0	...	14,17,599 2 8	4,33,410 0 0	
					Deduct approximate cost of carriage between Calcutta and Lucknow.	50,000 0 0	
					Probable net saving	3,83,410 13 4	

APPENDIX B.

Letters received from Local Governments, Heads of Departments and others, in answer to certain questions that were put to them.

(a) *Correspondence regarding the Duties of Superintendents of Stamps in other Provinces.*

No. 2135S., dated Allahabad, the 16th February 1903.

From—The Commissioner of Stamps, United Provinces of Agra and Oudh,
To—The Secretary to the Committee on the Department of Stamps and Stationery, Calcutta.

In reply to your letter No. 5, dated 22nd January 1903, I have the honour to state as follows:—

(*a*) *Duties in connection with stamps done by me* PERSONALLY—

(1) Countersignature of certificate of destruction of stamps renewed, or their value refunded, and scrutiny of refund orders.
(2) Countersignature of bills.
(3) Destruction of spoilt stamps.
(4) Scrutiny of Collectors' and other Courts' action in regard to infringement of Stamp law, as disclosed in monthly returns.
(5) Notes and opinion in references to Board of Revenue under Stamp Act.
(6) Countersignature of indents for supply of Stamps and Forms.
(7) Annual and Triennial Reports on the Administration of the Department.
(8) Allotments of funds (Budget.)
(9) Correspondence relating to the above and to general administration.
(10) Inspections of District Offices and Accounts.

(*b*) *Average time occupied in stamp duties.*—One hour daily.

(*c*) *Assistance rendered, etc.*—I have a Deputy Collector as Assistant. All correspondence passes through his hands and is noted on by him. He is also in charge of my office during my absence on tour, or in the hills (say ten months in the year), and is specially charged with the supervision of the stamping presses. He also assists me in the other departments under my control, *viz.*, Excise, Registration (of deeds), Joint-Stock Companies, and Registration of Births, Deaths, and Marriages. The time occupied by him daily in connection with stamps may be estimated at two hours. No addition to his work is possible.

2. In connection with this subject I may remark that, under the Government of India rules, I am Superintendent of Stamps for these provinces, but as there is no central depôt of stamps here, my duties in that respect are practically nominal. As requested by Mr. Meyer, I am submitting a separate note on this subject to him direct.

No. 444, dated Bombay, the 21st February 1903.

From—E. GRAY, Esq., I.C.S., Superintendent of Stamps and Stationery, Bombay,
To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

I have the honour to acknowledge the receipt of your letter No. 5, dated 22nd January, and in reply beg to annex a memorandum giving answers *seriatim* to the questions asked for by you. I have attempted to frame the replies in as concise a form as possible, but if further details are required, they will be furnished.

2. I may be permitted to observe that the establishment of the Stamp Office has not been revised for a very long time, and as many of the salaries of the members in all branches are not commensurate with the responsibilities attached to their posts, which have increased manifold, while the emoluments have remained stationary, Government have been apprised of the fact, and I intend submitting proposals in due time, but before doing so I shall await the result of the deliberations of your Committee, which I shall feel obliged by your communicating to me as soon as possible.

Memorandum referred to in letter from the Superintendent of Stamps, Bombay, No. 444, dated 21st February 1903.

(*a*) Of the duties in connection with stamps done by me personally.

Weekly visits are paid by me to the General Stamp Office, when the following books and papers are signed by me: (1) Cash Book; (2) A and B Registers of documents received for stamping; (3) Special Adhesive Books; (4) Refund and Exchange Orders; (5) Books of refund passed by the Courts; (6) One anna Skeleton Form Impressment Book; and (7) orders are passed on notes prepared by the Assistant Superintendent of Stamps on adjudication and probate cases and cases coming up under section 41 of the Stamp Act. Also certificates on all documents submitted for the purpose under sections 16, 31, 40, and 41, as Chief Controlling Revenue Authority in Bombay.

As a rule the work of the Stamp Office is not done by me every day, but visits are paid, as stated above, to the office at the Secretariat by me once a week, when work as shown under (*a*) is attended to. The disposal of this work does not usually take more than an hour, and in the interval during each visit papers requiring my orders are sent to me at my personal office in the Customs House, when necessary. These, again, do not come up daily, but when they are sent they do not take more than half an hour of my time.

(*b*) Of the average time occupied by them daily.

There are two gazetted officers who render assistance in the disposal of the Stamp Office work. One is a Covenanted Assistant and is the First Assistant Collector of Customs, Land Revenue and Opium, and works at the Custom House, and the other is the Assistant Superintendent of Stamps, who is in charge of the Stamp Office at the Secretariat. The duties of the First Assistant are limited to the issue of stamps from the open reserve, which are under double lock and key. He visits the Stamp Office for the purpose once every week, when he initials the entries in the Stock Books and the Cash Book and the A and B Registers for the week. He also signs the refund and exchange certificates and the entries in the refund cash register and the monthly accounts, and countersigns all other vouchers. The duties of the 2nd officer, *viz.*, the Assistant Superintendent of Stamps, are mentioned under (*d*) below.

(*c*) Of the assistance (if any) rendered by any other Gazetted Officer.

The General Stamp Office at Bombay is located in the Secretariat at a very convenient distance from the mercantile centres and the High Court and other business quarters of the city. Besides suitable rooms for the establishment, two godowns are set apart for storing unopened cases received from England and two others for the open stock. Each of the two latter is divided into two blocks, one containing the open reserve and the other the current stock. One of these store-rooms is allotted to the storage of adhesive labels which consist of India Revenue, Foreign Bill, Share Transfer, Telegraph, Special Adhesive, Court-fee, Postal Service, Postage and Service Postage Stamps. In the other are stored all papers such as Impressed Court-fee papers, Non-Judicial stamps, and Hundi stamps. In the open reserve are also kept the open stock of post-cards, envelopes, and reply post-cards emptied out of cases taken out for examination and for current issue. Both the store-rooms as also the godowns are under double lock and key. One of the outer keys of the store-rooms is retained by the Assistant Superintendent of Stamps, and the other by the Storekeeper. The officer immediately responsible for the management, custody, and everything else in respect to the conduct of the Stamp Office work is the Assistant Superintendent of Stamps. His duties are briefly as under—

(*d*) Of the arrangements for the custody of stamps obtained in Bombay, the status of the officer immediately responsible, and degree of responsibility of the Superintendent himself.

The office opens for business at 10-30 A.M. The first work the Assistant Superintendent has to do is to receive the charge report from the guards at night. He then opens the post, and passes such orders thereon as are necessary. The public commence to present their papers for stamping at this hour, when each document that is sent in is presented for his orders and cursorily perused by him before it is handed over at the counter for stamping purposes. The Assistant Superintendent has to see that the document has not previously been executed, and that there is no objection to its being stamped from the point of view of the Stamp Law. At the counter, where registers are kept in which each document as it comes in is entered, a memorandum is prepared as to the labels and value of each label required in each case with a similar warrant showing in detail the amount due from the party, and these are sent in to the Assistant Superintendent of Stamps for his initials, when he sees to the correctness of the amount required to be paid. The document is then handed over to the Stamping Department and is returned to the counter clerks with the stamps affixed and duly defaced with dates. In cases in which the amount of stamp duty is Rs. 5, or in excess of Rs. 5, the documents go up to the Assistant Superintendent for his initials on each label, and in cases in which the duty is in excess of Rs. 20, he has also to sign in full the endorsements showing the duty paid in respect to the particular document. When this is being done he sees that the Shroff of the office has received the money mentioned in the endorsement and has signed for it. It is impossible to fix the number of initials and signatures that are now made, as countless labels are defaced daily in this manner. At the close of work at 3 P.M., the examination of all books is proceeded with. In addition to the sales of impressed stamps affixed to documents as stated above, India Revenue, Foreign Bill, Share Transfer, Notarial, Postage, Postal Service, Service Postage, Telegraph, Court-Fee, Hundi, Impressed Court-fee, and Non-Judicial Stamped Papers are sold to the public from the office, and the sale of each description of stamps is checked and initialled by the Assistant Superintendent of Stamps at the close of the day's transaction. The books consist of—

2 Registers, A and B, of the documents presented to be stamped at the General Stamp Office.
1 Sale Register of Postage Stamps.
1 Sale Register of Postal Service Stamps.
1 Sale Register of Service Postage Stamps.
1 Sale Register of Telegraph Stamps.
1 Sale Register of India Revenue Stamps.
1 Sale Register of Foreign Bill Stamps.
1 Sale Register of Share Transfer Stamps,
1 Sale Register of Adhesive Court-fee.

1 Sale Register of Non-Judicial Stamped Papers.
1 Sale Register of Impressed Court-fee.
1 Stock Register of Stamped Papers in the hands of the Office Stamp Vendors.
1 Stock Register of Impressed Court-fee Stamps in the hands of the Office Stamp Vendors.
1 Daily Register Book of Warrants for affixing Special Adhesive Stamps to Documents.
2 Daily Registers of Documents Stamped and Defaced.
2 Daily Registers of Documents Stamped in Exchange.
1 Register of Special Adhesive Stamps affixed to Hundis over Rs. 18.
1 Register of Stamps issued under Section 11.
1 Cash-book.
2 Stock-books of Special Adhesive stamps.
1 Refund Cash-book and Contingent Register.

The Assistant Superintendent has also to examine daily all the stamps of the five vendors of the High Court and Small Causes Court, who bring them in turns to the office, and he checks them with their weekly statements. The ledgers kept in the office showing the supplies, sales, and balances in hand of the vendors are also checked by him and initialled, and he has to check and sign the daily collections of stamps sold by them at the Courts. Indents from licensed vendors are received once every week and passed by the Assistant Superintendent, and at the close of the day the transactions of these vendors are also checked by him. The amount of discount paid is also examined by him at the time of every transaction. He also passes orders for issue on indents from the *ex-officio* vendors. Under recent orders he has to dispose of applications for vendors' licenses, and he also sees that they furnish the usual securities.

The work of impressing skeleton forms with one-anna stamp is done in his presence, and the register is checked by him with receipts from the Bank of Bombay for moneys paid and produced as vouchers by the parties requiring these stamps. He also attends to the receipt and storage of cases received from England, which come in batches of two and three hundreds at a time. The numbers on all these cases have to be noted down as they are taken into the godown and tallied with the details in the packing accounts of each consignment, and a certificate is then endorsed on the packing account that the stores have been received in good condition. In case of any packages arriving in a damaged condition, a survey, of which the Assistant Superintendent is a member, is held at the Docks. The Bombay General Stamp Office serves not only the public of the city but Treasuries in the whole Presidency and Sind, the Central Provinces, and the Hyderabad Assigned Districts. The work that is noted above deals with the revenue of Bombay City alone, but comparatively speaking no less an amount of trouble is involved in attending to the compliance with the indents that come almost daily from the District Treasury Officers. Entire cases have to be taken out from the godown for issue, and the numbers on them noted before despatch by rail or steamer as the case may be. Where loose stamps are required they are issued by the Storekeeper from the current stock. Registers showing cases taken in and out of the godowns are examined and initialled by the Assistant Superintendent at the time of each transaction. All adhesive labels issued from the current stock by the Storekeeper, whether for supply to the vendors or to the public, or to the District Treasuries, are counted and re-checked with the stock books by the Assistant Superintendent of Stamps personally. It is always the practice of this office to make no issues whether from the reserve or the current stock unless the entries are made in the stock books and passed by the Assistant Superintendent of Stamps, who checks the daily balances in these books and initials the entries. All parcels of such stamps and all cases made up in the Stamp Office for the District Officers are packed in his presence and checked by him personally, and a slip showing the contents signed by the Assistant Superintendent is placed in each case before it is closed. The usual procedure is then followed as to the despatch of the consignment and letters of advice and invoices, and acknowledgments are obtained from the officers concerned, and the latter are re-checked with a register recently opened for the purpose. The Assistant Superintendent has also to deal with applications for exchange of stamps or for refund of stamp duty under Chapter V of the Stamp Act. He has to see that the claims are admissible and sanction the allowance in each case, and his endorsement is countersigned by the Superintendent or the Covenanted First Assistant Collector of Customs at the time of their weekly visits. After the exchange is allowed and refund made, the fact is duly noted in registers kept for the purpose, which are also checked by the Assistant Superintendent of Stamps, and the spoilt stamps are then destroyed by him personally. Statements of exchange and refunds made by Treasury Officers of the districts are also scrutinized in the Stamp Office and passed by him, the returned stamps being destroyed by the Assistant Superintendent in the same manner as above. Stamps returned by Treasuries are counted by him personally, and such as are fit for issue are received into stock and the rest destroyed.

The Assistant Superintendent also pays occasional visits to the places of business of the licensed vendors and the Court vendors, and sees that their books are in order and that there is no violation of the rules passed for their guidance.

At the end of each month he checks the stocks in the hands of all *ex-officio* vendors and certifies to their correctness in their respective registers. The examination of the periodical returns and of monthly accounts submitted to the Accountant-General, the

Comptroller of India Treasuries, the Comptroller of Post Office Accounts, Director-General of Post Office of India, and other Controlling Authorities in Bombay, the Central Provinces, and elsewhere, is attended to by the Assistant Superintendent of Stamps, who also attends to correspondence in connection therewith, and other correspondence on various stamp matters. He has also to see that penalties and duties received by the Courts are paid into the Stamp Office and credited to Government. At the close of the work for the day he sees the stock of vendors placed in the store-room as also the cash collection for the day, and counts the keys of all store-rooms, bins, etc., before they are placed in the safe. The stock is verified annually by the outside Audit Department and compared with the book balances.

The above is a rough outline of the ordinary duties attached to the post of the Assistant Superintendent of Stamps, but by far the most important and responsible work that he has to perform is the disposal of applications for adjudication of stamp duty made under section 31 of the Stamp Act, for certificates under section 41, and documents impounded by the Registrar of Bombay or by the Law Courts received under section 40; and a still more laborious and important duty is that of inquiring into applications for probate and for additional duty or refunds in respect to estates of deceased persons under the Court Fees Act.

In the case of applications, etc., under the Stamp Act above referred to, the Assistant Superintendent has to go through documents very carefully and to draw up notes in regard to each case, quoting decided cases, etc., bearing on the points where necessary, and showing *pros* and *cons* in regard to assessing duty and fixing penalties leviable for the orders of the Superintendent.

In reference to probate cases he consults all revenue authorities in Bombay as well as in the districts as to the valuations of properties on which duty has been paid with a view to discover undervaluations, and in many cases the result has been that the value of the properties has been underestimated and large additional duties have had to be recovered. He also sees that all the requirements of the Court Fees Act in regard to furnishing securities, etc., are duly met. All correspondence in this matter is carried on by him, and when the final stage is reached a note is prepared for the Superintendent's orders.

The post of Assistant Superintendent of Stamps, which is a gazetted appointment, was created on the repeal of Regulation XXVIII of 1827, and the passing of the Stamp Act 36 of 1860, and his pay was fixed at Rs. 500 from the 24th October 1861, when the Officer was placed in sole charge of the department. This salary was raised to Rs. 600 on the 4th October 1867, and a strong representation was twice made, the last under date 18th April 1872, that the salary was inadequate, and it was proposed to raise it to Rs. 800. It seems that eventually instead of a permanent increase of Rs. 200, a personal allowance of Rs. 100 was allowed to the then incumbent of the post, Mr. J. Colebrook, who drew Rs. 700 up to the time of his retirement on the 20th January 1877, when the original pay of Rs. 600 was reverted to and has since been the pay of the appointment.

The total issues at the time of the first Stamp Act of 1860 are not traceable, but information under the head is available from the years 1867-68, that is, about the time Act XVIII of 1869 was passed, when it seems that the aggregate annual issues amounted to Rs. 79,65,705. The Act of 1869 was repealed by Act I of 1879, which, again, was repealed by Act II of 1899, the one now in force. The above amount is now nearly doubled, and issues for the last year have amounted to Rs. 1,52,06,272, the highest figure ever reached since the establishment of the Stamp Office. In the same manner the revenue of the department has risen from Rs. 29,00,000 in 1861-62 to over Rs. 62,00,000 in the year 1901-02, again the highest figure under this head on record. The latter figures represent the sales of stamps dealt with under the Stamp Act and Court Fees Act alone, and do not include the realisations from the sales of Postage and Telegraph stamps, issues of which are also made from the Stamp Office. It will be seen from the above that although the transactions in Bombay are not as great as those in Calcutta, the Assistant Superintendent of Stamps at Bombay not only performs the same functions and the various duties allotted to the Superintendent of Stamps, Calcutta (not the Assistant Superintendent of Stamps and Stationery, Calcutta), but that his duties are divided between the Superintendent of Stamps at Calcutta and the Collector of Stamp Revenue there, an independent officer who attends to the administrative work of the Stamp Law alone. It is presumed that the preparation of notes on the adjudication and probate work and work of a more important nature than that of receipt and issue done by the Assistant Superintendent of Stamps in Bombay does not form part of the work of the Superintendent of Stamps, Calcutta.

It may be noted that, unlike Bombay, the Collector of Calcutta is an officer distinct from the Superintendent of Stamps and Stationery. But in Madras both the Stamps and Stationery Departments are in charge of one Assistant Superintendent under the Collector of Madras, and this Assistant is ranked with the Deputy Collectors of the Presidency. In Bombay the Collector is also the Collector of Customs, Land Revenue, Opium and Abkari, and is the Superintendent of Stamps and Stationery. The Bombay Stamp Department is in charge of the Assistant Superintendent of Stamps, and the Stationery Department in that of a separate non-gazetted Assistant Superintendent and, if necessary, details of the latter officer's duties will be furnished.

(*e*) Of the location of the Stamp godowns in reference to your office, *i.e.*, whether on the same premises or separate therefrom.

As noted above, the stamp godowns are located in the same buildings as the office—a convenient arrangement, which facilitates the work of supervision and of receipt and issues by the Assistant Superintendent of Stamps.

No. 3072, dated Shillong, the 6th February, 1903.

From—A. W. DAVIS, Esq., I.C.S., Superintendent of Stamps, Assam,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 5, dated the 22nd January 1903, I have the honour to say that the Superintendent of Stamps in Assam exercises no direct control over the supply, sale, etc., of stamps, the work being performed by Treasury Officers in direct communication with the Superintendent of Stamps, Calcutta. The Superintendent here is the administrative Head of the Department. He sanctions refunds on spoilt or unused stamps on references from Deputy Commissioners, who also refer to him any questions for interpretation of the Stamp Law. He receives certain periodical returns from Deputy Commissioners which are checked and reviewed. He prepares the annual budget estimate and the annual and triennial reports of the department. The Superintendent of Stamps is also the Inspector-General of Police, Jails, and Registration, and Commissioner of Excise in Assam, and is assisted by a Personal Assistant of the rank of an Extra Assistant Commissioner.

The work of the Stamp Department occupies only half an hour a day on an average of the time of the Superintendent.

No. 218, dated Madras, the 4th February, 1903.

From—J. TWIGG, Esq., Acting Superintendent of Stamps, Madras,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In acknowledging the receipt of your letter No. 5, dated the 22nd January last, I have the honour to furnish the following information under the several heads therein specified.

(*a*) The duties in connection with stamps done by the Superintendent personally.

The stock of stamps is stored in three rooms: one for opened stock and two for full cases as received from England and Calcutta. The Superintendent keeps the keys of these three rooms and of the receptacles in the store-room where the opened stock is kept, and issues therefrom the stamps required by the Assistant Superintendent to be kept in his own store-rooms for issue to local depôts, once a month or oftener if unexpected demands should render it necessary. Besides the stock registers for the above receipts and issues, the Superintendent has to examine and check the Assistant Superintendent's cash book, contingent register, and the register maintained by him as *ex-officio* vendor in the local depôt attached to the office. When the value of adhesive labels impressed on unexecuted documents presented by private individuals amounts to Rs. 100 or more, the Superintendent has to affix his signature. He has also to pass indents for stamps received from the local depôts in the mufassal, sign all accounts to go to the higher authorities, attend to all but routine correspondence, and pass the administration reports, annual indents, and forecasts.

(*b*) The average time occupied in discharging the duties referred to in (*a*).

The monthly issues take on an average about four hours and the occasional issues from half to one hour. The putting of stamps into store which has to be done more or less in every month and in some months more than once, takes about two or four hours, according to the number of cases. It is difficult to estimate the time occupied by the other duties, but it may be put down roughly at an hour or two in the week.

(*c*) The assistance rendered by any other *gazetted* officer.

The main work of the office is done by an Assistant Superintendent—a *gazetted* officer in the Deputy Collector's grade. He receives stamps issued by the Superintendent not exceeding 20 lakhs at a time and keeps them in his own store-rooms pending issue to local depôts. He scrutinises the indents received from local depôts and sees that the stamps are counted and packed in his presence and properly despatched. He maintains what are called large stock books. He sells stamps as an *ex-officio* vendor, supervises the stamping of private documents and cheque books, and initials and signs labels up to the value of Rs. 100. He receives all stock damaged and spoiled stamps and has them destroyed in his presence after scrutiny, carries on all routine correspondence, and assists the Superintendent generally in all matters connected with stamps. Revenue adhesive and hundi stamps required for Berar and Secunderabad are manufactured and supplied under his supervision.

(*d*) The arrangements for the custody of stamps, the status of the officer immediately responsible, and the degree of responsibility of the Superintendent.

As stated already, the Superintendent holds and is solely responsible for the bulk of the stock of stamps. The Assistant Superintendent keeps stamps up to the value of 20 lakhs in his custody subject to my supervision. He is required to furnish security for three thousand rupees. There are two supervisors under him, paid Rs. 50 and Rs. 40 respectively, each furnishing security for Rs. 2,000 and Rs. 1,500 only. These supervise the work of the counters.

(*e*) The location of the stamp godowns in reference to the Superintendent's office.

The Superintendent's office is in the same building as the stamp store-rooms and the Assistant Superintendent's office.

No. 121, dated Nagpur, the 3rd February 1903.

From—R. W. G. MARSHALL, Esq., I.C.S., Superintendent of Stamps, Central Provinces,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

I have the honour to acknowledge your letter No. 5, dated the 22nd January 1903, and to reply as follows:—

1. The duties of the Superintendent of Stamps in these provinces are quite different from those of the Superintendent of Stamps, Calcutta. The office is purely administrative. In the exercise of his powers of supervision the Superintendent of Stamps inspects all record-rooms in which documents bearing stamps are filed; the stocks of stamps kept at depôts and branch depôts; and the registers of receipts of stamp revenue.

2. All references by Collectors to the Local Government under section 56 of the Indian Stamp Act, Act II of 1899, and by Courts (other than the Court of the Judical Commissioner), to the Bombay High Court under section 60, are submitted through the Superintendent of Stamps. The Superintendent of Stamps has no authority to give rulings on points of Stamp Law; but he has been authorised by the Chief Commissioner to collect and record information bearing upon the administration and interpretation of that law, and to afford such assistance, as may be in his power, by indicating parallel cases, precedents, etc., to Courts and Collectors who are in doubt. When such points are brought to the notice of the Superintendent of Stamps, steps are immediately taken to procure an authoritative opinion on the matter.

3. All applications for refund of stamp penalties are submitted to the Local Government through the Superintendent of Stamps, as also are reports as to forged stamps and embezzlements.

4. The Superintendent of Stamps has to devote about half an hour daily to his duties in connection with the Stamp Department, but when he has to deal with references, such as those referred to in paragraph 2 *supra*, and to give his opinion on them, it takes him sometimes two hours or even more a day. If all the duties of the Superintendent of Stamps, including inspections when on tour, be taken into consideration, his work takes him on an average one hour a day.

The Superintendent of Stamps is not assisted by any gazetted officer.

No. 12 C., dated Lahore, the 31st January 1903.

From—MAJOR C. G. PARSONS, I.S.C., Superintendent of Stamps, Punjab,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

Replying to your letter No. 5, dated 22nd January 1903, as to my personal duties in connection with stamps, I have the honour to send you the following note:—

NOTE.

My personal duties in connection with the stamps are —

(*a*) To inspect the working of and verify the stamp balances at local depôts and branch depôts when on tour in the cold weather.

(*b*) To pass decisions on the various references on points of Stamp Law made by District Officers and Sub-Registrars and to settle claims for refund when the cases are doubtful.

(*c*) To advise the Financial Commissioner upon points of Stamp Law when appeals come before him in connection with penalties, etc., levied under the Stamp Act.

(*d*) To decide questions of supply of stamps under special circumstances and in special cases, such as the supply of stamps from Rawalpindi and Sialkot to Kashmir, and supplies such as were made on the Coronation Durbar and so on.

(*e*) To arrange for urgent supplies at different treasuries by transferring stamps from one treasury to another when stocks have unexpectedly run out, or when there is delay in complying with the indents sent to Calcutta.

(*f*) To dispose of the correspondence which is often raised from remarks made upon inspections of local and branch depôts, and to issue such orders as will ensure the rules in the Stamp Manual being properly carried out.

(*g*) To discover ways in which manuscript labour would be done away with in local depôts and branch depots by providing proper skeleton forms for constantly recurring indents, registers, and returns.

(*h*) To personally give attention from time to time to the arrangements for stamping blank cheque books with the dies kept at work in my office at Lahore, so as to ensure prompt return of the cheque books to the Banks.

To personally see that all stamps sent up for destruction by District Officers (who have granted refunds upon them) are destroyed, and to sign the certificates of destruction.

(*j*) To see that my office is kept up to the mark in checking the montly stamp statements received from district offices, and that the annual Provincial Returns are prepared in due time.

(*k*) To inspect the judicial files in the district record-rooms and pending files in various Courts at district and tahsil head-quarters, to see that stamps on petitions, etc., are properly cancelled.

(*l*) To write the Annual Stamp Report, analysing the figures for the year, and noticing important features or defects of the year's administration.

The above are the matters which most readily occur to me as the ones to which I give most personal attention. It is, however, difficult to estimate the average daily time occupied by these matters. One of my predecessors estimated that matters connected with stamps occupied one-quarter of his working day, but I would not go so far as that. Sometimes difficult questions occupy considerable time at a stretch, and even unimportant matters do this, for references under the heads (*b*) and (*c*) above, are often very difficult to dispose of on account of the niceties of the Stamp Acts, which are not easy Acts to deal with.

The correspondence under head (*f*) also occupies a good deal of time, especially when mistakes or frauds are discovered. Of recent years a great deal of attention has been given to head (*g*) and the difficulty of devising appropriate forms has occupied much time. However, upon the whole, I would be inclined to say that out of the working hours of one year stamp matters do not occupy more than one-sixth or perhaps even less.

2. Assistance is rendered to me by my Personal Assistant, who is a gazetted officer with the rank of Extra Assistant Commissioner. He constantly inspects the depôts during the cold weather and therefore assists under head (*a*) and under head (*f*); also under heads (*g*) and (*k*). He has also been particularly useful in investigating one or two recent cases of fraud recently discovered.

In matters under heads (*b*), (*c*), (*d*), and (*e*) and in many other matters, I am very largely assisted by my Superintendent, who, although he is not a gazetted officer, is an officer particularly responsible in this department. He is personally in charge of the stamping dies which work in my office at Lahore, and all cheque books are stamped under his personal supervision; he has authority to act for me in this respect under rule 10(3) of the Rules issued under Finance and Commerce Department Notification No. 786 S. R., dated 17th February 1899.

No. 448-S—18, dated Rangoon, the 31st January 1903.

From—W. F. NOYCE, Esq., E.A.C., Superintendent of Stamps, Rangoon,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 5, dated the 22nd January 1903, I have the honour to attach a note showing the nature of the duties performed by me as Superintendent of Stamps, Rangoon.

* * * * * * * * * * *

NOTE BY THE SUPERINTENDENT OF STAMPS, RANGOON.

The stock of stamps for use here is supplied by the Superintendent of Stamps, Calcutta.

The average value of the stock in hand amounts to R25,00,000 and consists of general or non-judicial, judicial postage and telegraph stamps. The stock is kept in eight almirahs under double locks, the key of one of which is kept in the personal custody of the Superintendent, the other being kept with the Stamp Treasurer, who furnishes security to the extent of Rs. 2,000.

An official vendor on a salary of Rs. 100 per mensem with a security of Rs. 4,000 sells all descriptions of stamps (except service and telegraph) up to Rs. 100. The sale of all descriptions of stamps is very large and in a single day the strong-room has to be opened on an average six times. At each opening the Superintendent has to be present and every stamp is either counted by him or counted in his presence. Then once in every six months he has to count and verify the stock of stamps. This half-yearly stock-taking takes fully three working days and to prevent dislocation of business with the public, it is done during the Christmas and Easter holidays.

The Superintendent of Stamps, unlike other officers, has to attend office on general holidays which are not notified under the Negotiable Instruments Act.

He has to see to the affixing of the special adhesive stamps, initial them when they are of the value of Rs. 5 and over and, in addition, affix his signature to stamps of the value of R20 and upwards.

He has to check indents for stamps, count them on arrival, and initial every entry in the Register of Stamps, of which there are four for the strong-room account and a similar number for the *ex-officio* vendor.

In addition, he maintains a register of sales of stamps (court-fees and non-judicial) of the value of over Rs. 100 and affixes his signature to certificates when, instead of a single sheet of the required value he supplies two or more to make up the full value.

He reports on all applications for the refund or renewal of damaged stamps and maintains a register of all such stamp cases.

Every spoilt sheet which is renewed or the value of which is refunded has to be cancelled and signed and sent to the Superintendent of Stamps, Calcutta, for destruction.

The clerical staff of the Stamp Department is very weak and consists of the official vendor on Rs. 100 and two clerks, one on Rs. 100 (security Rs. 2,000) and another on Rs. 50.

The stamp accounts and plus and minus memorandum have to be scrutinized and signed by the Superintendent.

He also keeps a register of commission paid to licensed vendors on the sale of postage stamps and signs every payment order.

When money is tendered for the purpose of stamps, challans have to be prepared and signed and these are entered in a register and initialled by the Superintendent. When the challan is receipted by the Bank the register is again initialled in token of payment and after the stamps are issued the challans are endorsed by him.

The work is incessant and although he begins at 10-30 A.M. he cannot leave office before 5 P.M.

He is not assisted by any other gazetted officer.

Tiffin has generally to be rushed to prevent people waiting, and it takes less than five minutes.

To relieve the pressure of work the services of a second official vendor have been applied for. This is inadequate and provision has been made in the budget for sanction to increase the staff of the clerical establishment of the Stamp Office.

The Government of Burma is being written to, to create a depôt for the supply of stamps for all districts in Burma and to make the Stamp Office, Rangoon, the centre for the destruction of spoilt stamps.

If this suggestion is carried into effect, the Calcutta office will be relieved of a good share of the work which now devolves upon the Superintendent of that office.

(*b*) *Correspondence regarding the system of the printing and supply of forms in other provinces.*

No. 393, dated Rangoon, the 16th March 1903.

From—J. H. THOMPSON, Esq., Officiating Revenue Secretary to the Government of Burma,

To—The Secretary to the Committee on the Control of the Dept. of Stamps and Stationery, Calcutta.

With reference to your letter No. 6, dated the 26th January 1903, I am directed to state that the system prescribed in Circular No. 37 of 1901, for the custody and supply of printed forms for indents, and for the checking of indents, is in force generally throughout Burma.

2. There is no special establishment maintained for checking stationery indents in this province. The data on which the check is based is a consideration of the consumption of stationery in the same office in previous years, and of similar offices. These data are used by the Superintendent, Government Printing, for checking indents forwarded to him as well as by the controlling officers who forward the indents.

When excess indents are forwarded through the Secretariat, or when a new or revised scale is submitted for the Lieutenant-Governor's orders, the reasons given for the increased demand, if any, are scrutinized and orders are passed on a general consideration of conditions prevailing in the office from which the indents or scale is submitted, as compared with other offices of a similar kind.

3. As regards the control exercised over the consumption of materials in the press and the custody of forms there, I am to explain that a stock of printed forms equal to one year's consumption is kept in reserve in charge of clerks for each department separately. In the press as in other offices these forms are kept in open racks. Orders to print forms are passed by the Superintendent, Government Printing, on a requisition from the Jail Branch Press, where the work is actually carried out (Jail Press Form No. 1.) Materials are then issued on authorized requisitions (Docket Forms—Jail Press Form No. 3) signed by the Printer of the Jail Press. These requisitions are brought to the Stationery Clerk by the pressmen and binders. It is this clerk's duty to examine these docket forms and the samples of the work in hand. He then calculates the quantity of paper and materials required, and makes the necessary entries on the issue side of his abstract ledger (Jail Press Form No. 20) and in continuation slip (Jail Press Form No. 21). The issue of paper and materials is made to the pressmen and binders in person. A general control over issues is maintained by the Superintendent, Government Printing, to whom copies of the requisition form, the docket, the continuation slip, and the abstract ledger are submitted for inspection.

4. I am to add that no annual report or resolution is issued by this Government on the subject of the consumption of stationery.

No. 1002, dated Nagpur, the 16th March 1903.

From—R. W. G. MARSHALL, Esq., I.C.S., Comptroller of Stationery, Central Provinces,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

I have the honour to acknowledge the receipt of your letter No. 6, dated the 26th January 1903, asking for certain information concerning the control of Stationery and Forms in this province, and in reply to supply you with the following information:—

2. *Your paragraphs 2 (a) and 2 (c).*—Central Provinces Stationery Circular No. II, dated 23rd May 1892, contains the rules at present followed for the supply, custody,

and issue of forms. A list of forms which are indented for through my office is given in paragraph 3 of the rules. In the case of forms mentioned in paragraph 7 of the rules, the annual indents are consolidated in my office, while in the case of forms mentioned in rule 8, the consolidation is done in the offices of the Heads of Departments concerned. The only alteration since made in these rules is that in future, the Uriya forms alluded to in rule 1 (*g*) will be supplied by the Jail Press.

3. *Your paragraph 2 (b).*—Reserves of Forms are kept as follows:—

(*a*) At the Jail Press in the custody of the Jail Superintendent.
(*b*) At district or other head-quarters offices in the custody of such official or officials as the Head of the office may depute for the purpose.
(*c*) At tahsil and subdivisional offices in the custody of the Tahsildar or Subdivisional Officer or officials deputed by them.

In the case of (*a*) no satisfactory system is at present followed in fixing a reserve. Apparently it was at one time understood that a reserve should be fixed for each class of form by the Comptroller of Stationery and Forms and communicated to the Superintendent of the Jail Press; but this has not been the case in practice. The matter was noticed in an inspection of the Jail Press recently made by Mr. Hydari. The question of the fixation of a reserve was considered in the year 1891 by one of my predecessors in consultation with the then Superintendent of the Jail Press, and it was agreed that the prevailing system, or rather want of system, should be followed. The practice then was that forms should be printed in excess of the quantities passed in the consolidated indent—as many as double being struck off on the smaller schedules, and on the larger ones as many as time would admit of before the next indent was pressing. This practice is at present in vogue; it is without doubt most unsatisfactory; but it would have been impossible to arrive at more reliable figures without working out the average for each form of, say, at least the previous three years' figures, and this work my office was too shorthanded to undertake. I have now had an extra clerk, to be called the Stationery Clerk, sanctioned for my office, and I hope to initiate a more satisfactory system; in this I shall no doubt be assisted by the report of your Committee.

In the case of (*b*) and (*c*) the procedure followed is indicated in rule 25.

4. *Your paragraph 2 (d).*—Our system of indent check appears to me far from satisfactory. The check is made in consolidating offices, and no special establishment is maintained for the purpose. The check, as at present made, is a farce. It is purely arithmetical and depends on the accuracy of the data in the indent which there is no method of checking; the data on which the check is made are shown in columns 4 to 9 of Appendix B to the rules, and the check in consolidating offices is merely applied to the arithmetical calculation necessary to arrive at the figures given in column 9; consolidating offices have no method of checking the accuracy of the figure given in column 7, which is the crux of the matter, and that being so, it is useless to check the figures given in columns 4 and 5.

5. *Your paragraph 2 (e).*—The control over the consumption of stationery for the printing of forms in the Press is exercised by me, but the control over the consumption of other materials used in the Press is exercised by the Superintendent, Jail Press.

No. $\frac{587}{XII\ 351\ F.}$, dated Allahabad, the 11th March 1903.

From—J. CAMPBELL, Esq., I.C.S., Under-Secretary to the Government of the United Provinces of Agra and Oudh,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In compliance with the request contained in your letter No. 6, dated the 26th January 1903, I am directed to forward a copy of a memorandum prepared by the Superintendent, Government Press, showing the system followed in the United Provinces for the custody and supply of printed forms, together with a copy of the rules laid down for the guidance of indenting officers.

Memorandum showing the system followed in the United Provinces for the custody and supply of printed forms.

(1) *Classification of forms.*—Forms used by Government departments are divided into two classes:—

(1) Unregistered forms.
(2) Registered ,,

In connection with (1) (unregistered forms), no reserve is printed; for (2) (registered forms) the following system is in force:—

(2) *Registration of forms.*—Each Government department is required to register its standard forms with the Superintendent of the Government Press, by whom all forms are supplied.

(3) *Consolidated Annual Indents.*—The Head of each Department submits a consolidated indent for the forms required by all the officers subordinate to him once a year on a fixed

date. Indents for forms are invariably submitted by subordinate officers through Heads of Departments. (Blank schedules are supplied by the Government Press to each department for this purpose.)

(4) *Method of fixing additions of forms to be printed.*—On receipt of a schedule, stock is taken of forms in hand, and the number required to be printed is decided by the Form Storekeeper. (In the case of a newly-prescribed form a distribution list is furnished by the Head of the Department registering the form with orders as to the number of copies to be printed.)

(5) *Reserve stock for supplementary indents.*—Generally speaking a reserve of 33 per cent. over the number indented for is printed to meet supplementary indents and to enable the Press to comply with urgent requisitions on the following year's schedule pending reprint.

(6) *Supplementary indents.*—When supplementary indents are submitted to the Head of a Department, the subordinate indenting officer is expected to give a satisfactory explanation of their necessity.

(7) *Excessive demands.*—The Superintendent of the Government Press is empowered to provisionally reduce the numbers of forms ordered by Heads of Departments when the demands are in his opinion excessive.

(8) *Storage of forms.*—Printed forms are stored either at the Government Press, Allahabad, or at the Branch Press at Naini Jail.

(9) *Indents by whom checked.*—Indents are checked by Heads of Departments, to whom the requirements of subordinate officers are known.

(10) *Selection of paper used.*—The Superintendent of the Government Press is responsible for selecting the cheapest paper available commensurate with the matter to be printed.

(11) *Method of despatch.*—Bales and parcels of forms are usually despatched by goods train, prepaid.

(12) *Cancelled forms.*—When intimation is received by the Superintendent of the Government Press that a form has been discontinued or has been superseded, the stock on hand is inspected with the object of deciding whether it can be utilized for proof paper, the manufacture of envelopes, or in any other way. If this is not feasible, the forms are disposed of as wastepaper.

PRINTING.

Rules to be observed by officers printing at Government expense.

G. O. No. 14A., dated 14th July 1863.
G. O. No. 43A., dated 3rd November 1870.
G. O. No. 34A., dated 2nd November 1877, and G. O. No. 2196/XII—960C., dated 18th September 1900.

1. No printing shall be undertaken at Government expense, except under the general or special authority of the Government, or the Head of the Department which controls the work.

2. When the allotment for any department has been exhausted, the Press shall not print any more work without the special sanction of Government, to be obtained by the Head of the Department concerned.

3. All copies of work sent to the Press to be printed shall be properly faired out. Each manuscript shall be signed by the responsible Head of the office, and the number of copies required shall be marked thereon.

4. No work, except Government proceedings, shall be taken in hand unless the manuscript is complete in every respect or, at any rate, sent to the Press in the proper order of paging.

5. No proof shall be sent out in cases of reprints. One proof only shall ordinarily be given of other work. The introduction of fresh matter into proofs, unless absolutely unavoidable, is strictly interdicted.

6. Proofs shall be returned within twenty-four hours of receipt. Any delay beyond that time shall be brought to the notice of the officer concerned. Failure to return proofs after such notice shall be reported to higher authority.

7. Subject to the following rules, and to the orders in Chapter VI of the Public Works Department Code, Volume I, the printing of all Government work shall be done at the Government Press, Allahabad, unless the Superintendent certifies that the Press is unable to carry out the work.

8. Heads of Departments are responsible that the registering of forms in accordance with the rules printed below is kept up to date. They should examine, from time to time, the forms printed by district or subordinate departmental officers and see that any forms not on the authorised list, but which can usefully be brought upon it, are so treated.

9. Unregistered forms should be confined to—

(*a*) rough vernacular forms which can be lithographed locally;

(*b*) forms in which the amount of printing is disproportionately small to the amount of paper employed;

(*c*) forms of a purely local nature, *e.g.*, record-room labels bearing the names of different parganas, &c.;

(*d*) forms (English or vernacular) for local gauge returns used in the Irrigation Department; and

(*e*) miscellaneous local notices (English or vernacular) used in the Irrigation Department.

10. No registered forms may be printed locally. Unregistered forms may be printed at private presses; but, if the printing of any single form requires the use of more than five reams of paper, the special sanction of the Head of the Department must be obtained to its being printed locally.

11. Except in urgent cases, where the whole cost does not exceed ten rupees, no other class of work except forms shall be printed at private presses, unless with the sanction of the Head of the Department concerned; and such sanction shall be given only in cases of special urgency or where it is essential that the printing be done under the immediate personal direction of the officer responsible for it. The same rule shall apply to the work of departmental head offices.

Explanation.—In matters of purely executive importance, and in matters which would otherwise have to be referred to the Board of Revenue, the Commissioner shall be deemed to be the Head of the Department for the purposes of this rule.

12. Copies of all sanctions accorded under rules 10 and 11 shall be forwarded to the Superintendent, Government Press.

13. If a private press is employed for any class of work, it must be on the distinct understanding that the charges for the work shall be checked by the Superintendent, Government Press, and that they shall on no account be allowed at a higher figure than that passed by him.

14. All bills for work executed by private presses shall be sent to the Superintendent, Government Press, with samples of the work done, and a certificate by the responsible officer that the work charged for has been received. The Superintendent will check the bills and direct the deduction of any over-charge.

This rule may, at the discretion of the responsible officer, be relaxed in the case of work which rules 10 and 11 permit to be executed at private presses without the consent of the Head of the Department.

15. In the case of work which may be printed at private presses under rules 10 and 11 above, without the sanction of the Head of the Department, the cost shall be charged against the contract grant of the officer who caused the work to be done. Work done by private presses with the sanction of the Head of a Department, under rule 10 or 11, shall be paid for as job work by the Superintendent, Government Press, and debited by him to the printing allotments of the departments concerned.

16. Nothing in these rules shall affect the existing arrangements for printing—

(*a*) Government work in the Kumaun Division;

(*b*) papers in private appeals for the High Court;

(*c*) papers in private appeals and murder cases, and weekly cause lists, for the Court of the Judicial Commissioner of Oudh;

(*d*) business lists for the Lieutenant-Governor's Legislative Council when it meets outside Allahabad;

(*e*) famine forms and notices required under paragraph 55, Appendix D—XIV, Famine Code;

(*f*) work executed for the Public Works Department at the Thomason College Press.

(*g*) papers paid for from the Patwari Fund;

(*h*) forms for the Government Railway Police at the East Indian Railway Company's Press.

17. A memorandum of Press signs for the guidance of officers correcting proofs has been circulated. Officials are requested to study these signs and make use of them in the correction of printed pages.

18. The Superintendent is held responsible that all the above rules are strictly carried out, and is required to bring to the notice of Government any infringement of them.

Rules for Indents for Registered Forms.

Indents for forms shall be submitted to the Superintendent of the Government Press by Heads of Departments only. For miscellaneous forms not belonging to any special department (*e.g.*, forms prescribed by the Government for showing the working of the Arms Act) required by District Officers, the Commissioner of the Division shall for this purpose be considered the Head of the Department.

G. O. No. 1823/XI—763C., dated November 1892.

Note.—In these rules "form" includes registers and envelopes.

2. No form shall be supplied by the Government Press unless it has been duly registered with the Superintendent by the Head of the Department. Miscellaneous forms will be registered with the Press by the Government Secretariat, and Commissioners informed of the registered numbers and of additions to the register.

3. No alterations shall be made by the Press in the size or headings of any form except on the direction of the Head of the Department. Heads of Departments should avoid altering a form without due notice to the Press, as alteration may involve the destruction of existing stock. When a considerable stock of forms exists, alterations, unless very urgent, should not take effect until the old stock is exhausted.

4.. Subordinate officers shall submit their indents to the Heads of Departments in the following form:—

Department and number of form on register.	Average annual consumption for the past three years.	Number of copies received on last indent.	Number at present in stock.	Number now indented for.	REMARKS.

5. The Head of each Department shall carefully scrutinize all indents submitted to him, and reduce them to such extent as he may consider necessary.

6. The Head of each Department shall submit a consolidated indent of the forms required by all the officers subordinate to him once a year on a fixed date. The Superintendent of the Government Press will inform each department of the date fixed for its indent, and will supply indent schedules.

7. No supplementary indent should be submitted by the Head of a Department unless satisfactory explanation of its necessity is given him by the indenting officer.

8. The Superintendent of the Government Press will examine all indents received by him, and may provisionally reduce the numbers of forms supplied in compliance with any indent.

9. When the Superintendent of the Government Press is of opinion that an indent should be only partially complied with, he shall bring to the notice of the countersigning officer the reduction which has been made and the reasons for it. If the countersigning officer does not agree with the Superintendent of the Government Press, the latter shall refer the case to the Government for orders.

10. A guard-book containing specimens of all registered forms has been prepared for each department by the Government Press, and supplied to each Head of a Department, and, in the case of miscellaneous forms, to Commissioners of Divisions and the Government Secretariat. A separate book of standard forms common to all departments (such as letter-heading forms) has also been prepared and supplied to every Head of a Department. As new forms are prescribed, supplementary specimens will be circulated to be filed in the guard-books.

11. The Superintendent of the Government Press shall decline to supply any form which is not in the book of standard forms prescribed for the department concerned.

12. In every office a stock-book of forms and registers will be kept in the following form:—

FORM NO.—

———— *Department.*

Date.	Number received.	Number issued.	Balance.	Department to which issued.	Purpose for which issued.	Signature of person receiving.

13. Forms shall be kept, as far as possible, in open racks and in separate compartments. A note of the number of forms received and issued and of the balance in the compartment after each receipt or issue shall be placed in each compartment.

14. Forms received from the Press shall be carefully checked with the advice note before the latter is returned to the Superintendent of the Government Press.

15. The Superintendent of the Government Press will be held responsible for selecting the cheapest paper possible commensurate with the importance of the matter to be printed, and officers are expected to give their assistance in effecting economy.

16. When forms are to be bound into books it shall be clearly stated how many leaves (a leaf is equal to two pages) are to be bound into each.

17. Part of the form printing work is carried out at the Naini Jail Press; but all indents for forms, whether for those printed at the Jail or for those printed at the Central Press in Allahabad, shall be submitted to the Superintendent of the Government Press. For the present, the departments marked N in the accompanying schedule will be supplied with forms through the Jail Branch. The forms will be despatched with an invoice direct from the Jail to the original indenting officer; that officer, on arrival of the forms from the Jail, will at once return the receipted invoice direct to the Superintendent of the Jail.

G. O. No. 991/XI —763C., dated 22nd December 1894.

18. Except for the Secretariat, the High Court, and the Board of Revenue, no note, docket, envelope endorsements or letter-headings shall be printed, unless the paper is supplied by the office concerned.

19. Envelopes for the use of the Inspector-General of Police will be supplied by the Government Press on receipt of indents from that officer.

Envelopes. Supply of, to Inspector-General Police.

G. O. No. 1021, XII-159, dated the 16th May 1902.

No. 313, dated Lahore, the 6th March 1903.

From—A. H. DIACK, Esq., Offg. Chief Secretary to the Government of Punjab,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery.

I am directed to furnish you with the following replies to the questions put in your letter No. 6, dated the 26th January 1903:—

(*a*) The forms for the use of all departments and offices in the Punjab, except of those of the Civil Secretariat at the head-quarters, which has its own Press, are printed at the Press of the Contractors for the Local Government's Printing, *viz.*, the *Civil and Military Gazette* Press, Lahore. The forms are delivered to the Government Press, which checks the bills of the Contractors and stores and despatches the forms to the indenting officers. For these purposes an establishment of the strength and cost noted on the margin is maintained at the Government Press.

		Rs.
1	Head Accountant	125
1	Assistant Accountant	60
1	Do. do.	50
1	Copyist	40
1	Diarist and Despatcher	60
1	Clerk for receipt and despatch of proofs and to send paper to the Contractors	40
1	Clerk in charge of "forms" and paper godown	25
4	Packers for despatching forms to indenting officers and upkeep of registers of receipt and issue of forms	48

(*b*) Over and above the number of forms ordered in each annual indent, 25 per cent. is printed and kept in stock at the Government Press to meet any unforeseen requirements.

(*c*) The annual indents are in the first place prepared by the various local offices, and submitted by them to their respective heads of departments, who have them compiled in their offices into a consolidated indent which contains their own requirement. This consolidated indent is passed on to the Superintendent of the Government Press, who arranges for the printing of the forms by the Contractors and their supply to the indenting officers.

(*d*) Indents are checked by the several heads of departments before the transmission of the consolidated indent to the Government Press. The indents are compiled and the checking done by the ordinary office establishments.

(*e*) The printing paper is stored partly by the Government Press and partly by departments themselves, the latter arrangement being a necessity owing to the present want of storage room at the Government Press. It is, however, in contemplation to provide the necessary godown accommodation, so that the printing paper of all departments may be stored at the Press, the Superintendent being made responsible for its custody and issue. In the case of the departments* whose paper is at present stored in the Government Press, the paper and material required for their printing work are issued to Contractors for Printing under the orders of the Superintendent of the Press after the quantities required for each kind of form have been carefully calculated. In the case of the departments who store their own stationery, the necessary paper and materials are supplied by them direct to the Contractors.

**Viz.*,—
Public Works Department, Buildings and Roads Branch.
Public Works Department, Irrigation Branch.
Financial Commissioner.
Chief Court.
Inspector-General, Police.
Inspector-General, Prisons.

2. I am to enclose, for the information of the Committee, a copy of the letter noted on the margin, which furnishes details of the system now in force in the Punjab for the supply of printing paper to the Contractors and the outturn by them of the various annual reports and forms. The orders have in the lapse of time undergone some revision in respect to the reports and forms to be printed and dates of submission, but the system of dealing with the matter as a whole has remained unchanged.

No. 442A., dated 14th April 1899.

No. 442 A., dated Lahore, the 14th April 1892.

From—H. C. FANSHAWE, Esq., Offg. Chief Secretary to Government, Punjab and its Dependencies,

To—All Heads of Departments (except the Public Works Department).

In the the letter from this office, No. 314S., dated the 30th of July 1884, heads of departments were informed that the printing work hitherto executed by the Lahore Central Jail Press would in future be taken up by two private firms, and rules were laid down for the conduct of business with these firms in their capacity of Contractors for Government Printing. In July 1890 a statement was circulated showing the dates on which annual indents for forms should be forwarded to, and completed by, the Contractors.

2. A revised agreement has recently been entered into with the Proprietors of the *Civil and Military Gazette* Press, who, as Contractors for Government Printing, will in future undertake the typographic printing of the following departments and offices:—

Accountant-General—including Treasuries.
Chemical Examiner to Government.
Conservator of Forests—including Forest Departmental Officers.
Deputy Commissioner of Paper Currency.
Deputy Sanitary Commissioner.
Director of Land Records.

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Director of Public Instruction—including Masters of Schools.
Financial Commissioner—including Commissioners, Deputy Commissioners, and Settlement Officers.
Government Advocate.
Inspector-General of Civil Hospitals—including Civil Surgeons.
Inspector-General of Police—including Deputy Inspectors-General, Assistant Inspector-General of Railway Police, and District Superintendents of Police.
Inspector-General of Prisons—including Superintendents of Jails.
Inspector-General of Registration and Commissioner of Excise.
Meteorological Reporter to Government.
Principal, Medical College, Lahore.
Public Works Department—All standard form work.
Registrar, Chief Court—including Divisional and Sessions Judges, District Magistrates, Small Cause Courts, and Cantonment Magistrates.
Sanitary Commissioner.
Superintendents, Lunatic Asylums, Lahore and Delhi.
Superintendent of Stamps.

3. Revised rules have been framed for (*i*) the receipt, custody, and issue of printing paper, (*ii*) the conduct of business with the Contractors, and (*iii*) the settlement of their bills, and are annexed to this circular for the guidance of the officers concerned in supersession of the orders of 1884.

4. A statement is also attached showing the dates which have now been fixed for the transmission to, and the outturn by, the Contractors of annual reports and indents for forms. These dates should be strictly observed. In order to effect a fair distribution of work over the whole year, it has been found necessary to alter the dates of submission of the reports marginally noted, and the attention of the heads of departments concerned is invited to these alterations.

Name of Report.	Dates as altered.		Present date.	
	Press.	Government.	Press.	Government.
Dispensary	1st March	1st April	15th March	15th May.
Sanitary	1st April	1st May	1st April	15th May.
Vaccination	1st June	15th June	1st June	1st July.
Criminal Justice	15th April	1st May	15th June	1st August.
Civil Justice	15th May	10th June	15th May	1st July.
Police	15th April	15th May	1st July	1st August.
Registration	10th June	20th June	25th July	20th August.
Income Tax	15th July	1st August	15th July	10th August.
Education	12th July	1st August	1st September	1st October.

5. There is reason to believe that the delays which have occurred in the outturn of work in the past have been due to the non-observance of the dates fixed for the transmission of work to the Press and the supply of bad manuscript quite as much as to shortcomings on the part of the Contractors. Under the new agreement above referred to it is hoped that all shortcomings and causes of delay will disappear, and the Lieutenant-Governor will look to all heads of departments for co-operation in this matter. It is particularly necessary that manuscript, and especially manuscript figured statements, should be clearly written, and that as far as possible all alterations in the proofs of annual reports should be avoided.

6. The Contractors have been requested to bring to the notice of Government all instances in which these instructions are not complied with, and also to report cases of delay in the receipt of the manuscript of annual reports. Delays in the submission of annual indents for forms will be brought to notice by the Superintendent of the Government Press; heads of departments, on the other hand, are invited to report all cases in which work was badly turned out or unduly delayed by the Contractors.

7. As regards annual indents, the attention of heads of departments is specially invited to the necessity for sending in complete indents from the first, as the printing of a few additional numbers is not only very expensive but very inconvenient to the Contractors.

RULES FOR (I) THE RECEIPT, CUSTODY, AND ISSUE OF PRINTING PAPER; (II) THE CONDUCT OF BUSINESS WITH THE CONTRACTORS FOR GOVERNMENT PRINTING; AND (III) SETTLEMENT OF THEIR BILLS.

I.—Printing Paper.

The printing paper of the departments noted in the margin is procured, stored, and accounted for by the Superintendent of the Government Press under the following arrangements:—

Public Works Department, General Branch.
Ditto, Irrigation Branch.
Financial Commissioners (including the Director of Land Records), Chief Court.
Inspector-General of Police.
Inspector-General of Prisons.

(*a*) The indents for the paper are prepared under the supervision of the Superintendent of the Press, and sent by him to the department concerned for counter-

signature and transmission to the Superintendent of Stationery, Calcutta, for compliance.

(*b*) The department takes delivery of its consignment at the railway station on its arrival, and passes it on to the Superintendent of the Press for custody together with the invoice received from the Superintendent of Stationery or mill-owners, as the case may be.

(*c*) The Superintendent of the Press has the consignment checked with the invoice, certifies to its accuracy, and passes the invoice on to the department for countersignature* and transmission to the Superintendent of Stationery, Calcutta.

(*d*) The Superintendent issues the paper to the Contractors for Government Printing from time to time as may be necessary, and furnishes each department with a quarterly expenditure statement of its paper.

II.—Business with the Contractors.

NOTE.—These rules do not apply to the Public Works Department, except as far as standard form work is concerned.

1. The Contractors for Government Printing, *i.e.*, the *Civil and Military Gazette* Press, will undertake the typographic printing of the following departments and offices:—

Accountant-General—including Treasuries.
Chemical Examiner to Government.
Conservator of Forests—including Forest Departmental Officers.
Deputy Commissioner of Paper Currency.
Deputy Sanitary Commissioner.
Director of Land Records.
Director of Public Instruction—including Masters of Schools.
Financial Commissioners—including Commissioners, Deputy Commissioners, and Settlement Officers.
Government Advocate.
Inspector-General of Civil Hospitals—including Civil Surgeons.
Inspector-General of Police—including Deputy Inspectors-General, Assistant Inspector-General of Railway Police, and District Superintendents of Police.
Inspector-General of Prisons—including Superintendents of Jails.
Inspector-General of Registration and Commissioner of Excise.
Meteorological Reporter to Government.
Principal, Medical College, Lahore.
Public Works Department—All standard form work.
Registrar, Chief Court—including Divisional and Sessions Judges, District Magistrates, Small Cause Courts, and Cantonment Magistrates.
Sanitary Commissioner.
Superintendent, Lunatic Asylums, Lahore and Delhi.
Superintendent of Stamps.

2. The Superintendent of the Government Press is the medium of communication between the several offices and the Contractors for Government Printing. He sees that the work is executed in a proper and workman-like manner, and passes for acceptance the bills for work done.

3. Indents for forms and other work may be sent direct to the Manager, *Civil and Military Gazette* Press, or through the Superintendent of the Government Press, as may be considered desirable.

4. Each office will be provided with an indent book, which will be in triplicate, on which all orders for printing will be given.

When an office deals direct with the Contractors, the original indent will be retained by the office, the duplicate, with the papers to be printed, will be forwarded to the Contractors, and the triplicate will be sent to the Superintendent of the Press to enable him to issue the requisite quantity of paper in the case of the departments whose printing paper is stored in the Government Press.

When work is sent to the Contractors through the Superintendent of the Government Press, it should be accompanied by the duplicate and triplicate copies of the indent. The Superintendent will forward the duplicate with the work to be printed to the Contractors, and retain the triplicate in his office.

5. On the completion of an indent the Contractors will forward the work direct to the office concerned, or to the Government Press, according to the instructions they may have received.

When work is delivered direct, the Contractors will take a receipt from the office concerned, and this receipt should be attached to their bill for the cost of the work.

NOTE.—The countersignature is required to prevent the cost of the consignment being charged by the Superintendent Stationery against the Government Press.

The work to be delivered at the Government Press may be divided into two classes:—

(1) Standard forms or other work which is required to be kept in store.
(2) Current work, such as circulars, reports, etc.

In the case of (1) the Superintendent will have the copies carefully attested and bring them on his books, granting the Contractors a receipt for the same.

In the case of (2) the Superintendent will forward the work to the office concerned with the Contractors' receipt for signature. This receipt when signed will be returned to the Contractors as their voucher.

The Superintendent of the Press will be responsible that the Contractors return unused supplies of paper issued by him.

6. The annexed statement (Appendix A) shows the dates fixed for the transmission to the Contractors and the outturn by them of the various annual reports and indents for forms. These dates should be strictly observed.

7. All heads of departments will compile and forward to the Superintendent, Government Press, Lahore, for compliance, a consolidated annual indent for blank forms required by all subordinate offices for the year. This consolidated indent should be in the following form:—

Name of officer.	Number of copies.			
	Form No. 1.	Form No. 2.	Envelope to—blank.	And so on.
1	2	3	4	5
Deputy Commissioner, Jhang	100	100	500	
Ditto, Kohat	200	300	1,000	
Ditto, Gujrat, and so on	100	100	500	
Total indented for .	400	500	2,000	
Add 25 per cent. surplus .	100	125	500	
Total .	500	625	2,500	
Deduct number of copies in stock* .	400	75	800	
Total number to be printed * .	100	550	1,700	

* These columns will be filled in by the Superintendent, Government Press.

8. In estimating the number of copies of each form required for use during the currency of the year, a surplus equivalent to at least one quarter's requirements should be indented for to obviate supplementary indents, which necessitate a repetition of orders for printing and consequent extra cost, as the charge decreases in proportion to the number of copies supplied. It is therefore cheaper to have a surplus number of copies struck off at the outset, even if they should not be used, than to incur a charge for re-composition and re-printing for the sake of the small number of copies that would be usually asked for by supplementary indents.

9. The Superintendent of the Press, simultaneously with despatching the packets of forms, will forward a despatch note, or challans, by letter-post to the officer concerned, who on receipt of the package will examine its contents carefully, and after ascertaining that they are correct will sign and return the challans to the Superintendent, Government Press, Lahore, to be filed in his office.

10. Under the terms of their agreement the Contractors have power to make special extra charges for—

(*a*) Imperfect manuscript.
(*b*) Author's corrections, that is, corrections in proofs.
(*c*) Matter kept standing in type after the lapse of a fortnight.
(*d*) Urgent work.

With the object of avoiding charges (*a*) and (*b*), all manuscripts sent to Press should be well considered, so that the author's corrections, if any, may be few. The manuscript should also be in clear, legible writing, be properly paged and complete, with any necessary instructions for the guidance of the printer. As regards (*c*), proofs should not be unnecessarily delayed; and as regards (*d*), only work which is really urgent should be marked as such. Such marking should be invariably done by an officer, and not by any Superintendent or assistant.

Extra charges made by the Contractors under (*c*) and (*d*) should be supported by a certificate from the head of the department or office concerned.

11. The Superintendent of the Press will bring to the notice of the Assistant Secretary to Government any case in which he thinks extra cost has been unnecessarily occasioned by bad manuscript or otherwise, and the Assistant Secretary will draw the attention of the head of the department concerned to the matter.

III.—Payment of Bills.*

NOTE.—These rules do not apply to the Public Works Department, except as far as standard form work is concerned.

12. In view to ensuring a regular and systematic flow in the work of auditing and passing bills, and the early payment of the same, the following procedure should be observed:—

(*a*) The Contractors will submit their bills for work executed to the Superintendent of the Government Press as soon after the execution of each piece of work as possible, and on no account later than the 20th of the month following that to which the charge relates. A sample copy of each work executed should accompany bills, together with the receipt of the office or department concerned and the certificate prescribed in rule 10 where necessary.

(*b*) The Superintendent of the Government Press will have the bills checked, countersign them in acknowledgment of their accuracy, and pass them on to the head of the department concerned for acceptance within seven days of receipt from the Contractors, unless for good reason to be reported to the Assistant Secretary to Government in each case.

(*c*) In compliance with the orders contained in the letter from the Civil Secretariat, No. 696, dated the 25th of August 1891, heads of departments should return the bills, duly accepted, to the Superintendent of the Press without any avoidable delay. When a delay of more than 10 days occurs, the Superintendent of the Press should bring the fact to the notice of the Assistant Secretary for any necessary action.

(*d*) The Superintendent of the Press will include the bills in a special contingent bill, submitting the same to the Assistant Secretary to Government for his countersignature on each Monday. The bills will then be forwarded by the Superintendent to the Accountant-General for payment and adjustment against the budget provision of the department or office concerned.†

Dated Madras, the 18th February 1903.

From—J. TWIGG, Esq., I.C.S., Acting Superintendent of Stationery, Madras,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 6, dated the 26th January last, I have the honour to furnish the following information on the several points therein specified.

2. The forms used in Collectorates, the Agencies to Government, Ganjam, and Vizagapatam, are alone subject to any scrutiny by this office. The indents are checked here in regard to the size of the paper and the quantity required to be printed and the description of the paper to be used, and are passed on to the Superintendent, Government Press, who strikes the forms and supplies them to the officers concerned. They are not stocked in Madras, but Collectors stock them in their offices and supply them to their subordinates on indents. The other departments (Ecclesiastical excepted), such as the High Court, the Police, the Survey, etc., make their own arrangements, and this office has nothing to do with the supply. Ecclesiastical forms are supplied direct from this office to clergymen on their indents, and a stock of these forms is maintained here for the purpose.

(*a*) The system followed in Madras for the custody and supply of forms.

3. In reviewing the Administration Report of the Stationery Department for the year 1887-88, the Government approved of the suggestions of the Superintendent to depute his Head Accountant to visit the several head-quarter offices at the Presidency and the districts in view to ascertaining the expenditure of stationery. The question of printed forms was one of the subjects to which he was to pay attention. Mr. McWalters, in submitting his report on the result of the inspection by the Head Accountant, suggested that a check in respect to the registers and forms used by the Collectors, the High Court, the District, Subordinate and Munsiffs' Courts, the Police, the Forest, the Jail, the High Court, the Survey, the Settlement, and the Salt and Abkari was desirable by a

Vide Government Order No. 831, Financial, dated 12th November 1888.

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* NOTE.—The Superintendent of the Government Press arranges for the auditing and passing of bills for work done by the Contractors for Government Printing *only*, and not for any work which the Public Works Department, for instance, may have executed at other Presses.

† This rule does not refer to bills for work executed for the Public Works Department which are sent direct to the Examiner.

Committee consisting of the Superintendent of Stationery, the Superintendent of Government Press, and the head of the department concerned, and that the forms might be printed in Madras and stored in some convenient place near the Stationery Office and supplied to officers on indents as in the case of articles of stationery. The Government while approving of the suggestions considered that the storage and issue as well as the printing of forms might be undertaken by the Superintendent of Government Press, and directed the Superintendent of Stationery to submit a further report on the subject in consultation with the Superintendent of the Government Press. In the further report submitted accordingly it was stated that no advantage would be gained by storing the forms in Madras, and that all that was required was to check the indents in respect to the size of the forms, the paper to be used and the quantity to be printed. This was approved of by Government in its Order No. 653—653A, Financial, dated 28th July 1891. Six Collectorates were first taken in hand in 1892-93, and in the course of five years the indents of all the Collectorates except Madras were brought under control. Then arose the question whether the District Courts' indents were to be subjected to similar scrutiny by the Superintendent of Stationery, but as the High Court was not in favour of the proposal, Government simply recorded the Registrar's report on the subject,—*vide* Government Order No. 754 Financial, dated 6th November 1896. The Collector of Madras was also permitted in Government Order No. 544 Financial, dated 12th July 1897, to obtain the forms required for his office direct from the Government Press without the intervention of this office. In 1897-98 heads of certain other departments were consulted under the orders of Government whether their forms might not be brought under the scrutiny of the Superintendent of Stationery, but they were one and all against the proposal. In passing orders in that year's report the Government, not being satisfied with the reasons alleged for the exemption, called for a further report. Nothing has apparently been done since.

Vide B. P. Separate Revenue No. 144, dated 8th April 1891.

4. Under Stationery rule 46 the maximum stock in the case of such officers as supply several subordinate offices is to be two years' average consumption, and in other offices it is to be one year's. The minimum stock is to be one-fourth of the above quantity. In the case of forms used only yearly or half-yearly the maximum and minimum stocks are to be five years' and two years' supply. The officer who has the custody of forms in each office is generally the officer who has custody of the stationery articles sent to that office, such as an Assistant or Manager, or a subordinate who has furnished security ; but when in an office there are several departments, the principal subordinate of each department may have the forms in his custody subject to the supervision of the officer above-mentioned—*vide* rules 37, 43, and 46 of the Stationery Manual.

(*b*) The lines on which any reserve of printed forms is kept and in whose custody.

5. So far as Collectors are concerned they send their indents in Form K, one for revenue and the other for magisterial forms. The indents are checked in this office in respect to the points above-mentioned and are passed on to the Superintendent of the Government Press. Collectors receive indents similarly from their subordinates and comply with them after check.

(*c*) The system of indent for forms by whom submitted and to whom.

6. In Government Order No. 189 Financial, dated 22nd February 1893, the entertainment of a clerk on Rs. 20 was sanctioned for checking the indents received from Collectors. The demands are checked so as to allow of one year's reserve in each district.

(*d*) The system of indent check by whom made and the strength and details of any special establishment maintained for the purpose.

7. Collectors when sending their indents for stationery state that they wish so much paper to be reserved here for printing forms at the Government Press. When the indents for forms are received the quantity of paper required for printing them is calculated in this office and is supplied to the Superintendent of Government Press on his formal requisition. When the stock of paper so reserved is exhausted, Collectors are addressed in view to a further supply being placed in reserve which they do either by sending supplemental indents or by requesting that the excess paper may be supplied in advance on account of the indent for the next year. This office exercises no other check, but the accounts of the Superintendent of Government Press are examined by the Examiner of Government Press Accounts.

(*e*) The control exercised over the consumption of paper and the materials for the printing of forms in the Press.

No. 597, dated Bombay, the 10th February 1903.

From—The Superintendent of Stationery, Bombay,

To—The Secretary to the Committee on the Control of Stamps and Stationery, Calcutta.

In acknowledging the receipt of your letter No. 6, dated the 26th January 1903, I have the honour to inform you that in this Presidency the duty of printing forms and of arranging for their custody and supply to indenting officers is entrusted to an independent officer, the Superintendent, Government Central Press, Bombay, and to state that your letter under acknowledgment has been forwarded to that officer for disposal.

2. With reference to paragraph 3 of your letter I beg to say that no reports or resolutions have recently been issued on the subject of the consumption of stationery, but

this office letter No. 2590, dated the 8th June 1899, embodied in Bombay Government Resolution No. 5756, dated the 13th December 1899, indicates the lines on which check over the consumption of stationery is exercised by this office.

Copy enclosed.

Stationery—

Grant to the Superintendent of Stationery, Bombay, of certain discretionary powers in admitting demands for stationery from public officers.

General Department.

No. 5756.

BOMBAY CASTLE,

13th December 1899.

GOVERNMENT memorandum to the Superintendent of Stationery, No. 5611, dated the 9th December 1898, Financial Department :—

"The undersigned presents compliments to the Superintendent of Stationery and is directed to request that that officer will be so good as to state whether he can suggest any procedure whereby the necessity of submitting to Government trivial references for additional supply of stationery similar to the one reported upon in his memorandum No. 4458, dated 15th October 1898, could be avoided consistently with Account rules and a sufficient check on unjustifiable demands for increased supplies of stationery. It appears that the present system was initiated in 1829, and that some reform is necessary. Mr. Morison is, therefore, requested to consider to what extent wider powers might be conferred either on himself or on the Commissioner of Customs, Salt, Opium, and Abkari for the purpose; and to submit his recommendations as to the terms on which such delegation of power should be conveyed."

Letter from the Superintendent of Stationery, No. 2590, dated the 8th June 1899 :—

"With reference to Government memorandum No. 5611, dated 9th December 1898 directing me to suggest any procedure whereby the necessity of submitting to Government trivial references for additional supplies of stationery could be avoided, I have the honour, first, to give the following short *résumé* of all the general orders on the subject of the supply of stationery to public offices, which can be found on the records of this department :—

(*a*) *Extract from Proceedings of the Government of Bombay in the General Department, dated 18th January 1862.*—This embodies a report by a Committee appointed to consider the reduction of stationery charges. Amongst other matters, the Committee proposed that a fresh standard allowance should be fixed for each officer with the exception of those named in the margin; it was also suggested that the standard when once fixed should never be deviated from, except that an extra supply of one article might be made on a deduction of equal value from the allowance of another.

1. Lord Bishop of Bombay.
2. Chief Secretary to Government.
3. Chief Justice, Supreme Court.
4. Puisne Justice, Supreme Court.
5. Private Secretary to His Excellency the Governor.
6. Advocate-General.
7. Senior Chaplain, St. Thomas' Cathedral.
8. Director of Public Instruction.
9. Deputy Auditor and Accountant-General.

Government accepted the Committee's recommendations, and observed that to enforce economy a systematic and rigid adherence to the fixed allowance was essential; they, therefore, ruled that any excess over the standard allowance should be procured by the head of the departments at his private cost. It is apparently these orders that have led the Stationery Department to always insist on the production of a special sanction of Government for any additional supply asked for by an indenting officer. No specific order of Government directing that their previous sanction should be obtained in each such case can be traced.

(*b*) *Government Resolution No. 3440, dated 26th October 1875, and Government Resolution No. 3818, dated 5th September 1877.*—These orders directed the introduction of the consolidated Indent system, which is described as follows :—

'For checking the growth of expenditure of stationery, it was proposed that each Head of Department should submit to the Superintendent of Stationery one consolidated indent for all officers subordinate to him. This has been objected to by the Government of Bombay and by the Chief Commissioner of Oudh; but other Governments have accepted the proposal. The Government of Bengal, however, considers that by the adoption of the system, the Superintendent of Stationery may accept the consolidated indent unchallenged, and that, thus, the salutary check which he now exercises may be lost. But as the responsibility of the Superintendent of Stationery will not be relaxed or impaired by reason of an additional check of the indents for stationery by heads of departments, the Governor-General in Council is pleased to decide that whenever a number of indenting officers belong to one department in a province, their indents should be submitted to the head of their department, who should consolidate the indents and the

statistics of past expenditure, and of balances, for checking the indents, in one table consisting of separate sections for the past expenditure, the balances and the new indents; but details of this kind might be arranged by the head of the department with the Superintendent of Stationery.'

"Some officers such as the Divisional Commissioners, the Controller of Military Accounts and the Examiner of Commissariat Accounts took objection to the introduction of this system so far as their departments were concerned, and Government have permitted officers of the departments in question to forward their indents to the Stationery Department without the intervention of the controlling head of each department.

(*c*) *Government Resolution No. 1212, dated 3rd May 1888.*—This was issued in connection with an enquiry which had been made into the control exercised over the purchase and consumption of stationery in Bengal. The orders of the Government of India in connection with that enquiry were communicated to the Bombay Government, which directed that in order to maintain a proper check on consumption, the Superintendent of Stationery should prepare, in consultation with controlling officers, rough scales of the requirements of the various offices based on the average consumption of past years for general comparison with indents. Accordingly, separate estimates of the requirements of various departments were prepared and submitted to Government. The usual restriction that fixed allowances should not be exceeded except with the express sanction of Government is adhered to in these cases, and it may be observed that the modifications and reductions recommended by this office have invariably been accepted by Government. There are, however, a number of officers for whom no allowances have been fixed. Supplies to these officers have hitherto been regulated by this office, without reference to Government, the indents being carefully scrutinized and compared with previous years.

"2. It may be at once stated that the system described under the head (*b*) above has not fulfilled the object with which it was introduced, *viz.*, to enable controlling authorities to exercise a check on unusual or wasteful expenditure and to partially relieve the Stationery Department of the work of scrutiny. No scrutiny worth mentioning is exercised by the controlling heads of departments, and it has been found that in the majority of cases the consolidated indent is a mere copy of the individual indents of the sub-departments concerned. In some cases demands much dissimilar to each other have been made by officers of the same department with the same strength of establishment. In no case has either an indenting or a controlling officer ever asked for a reduction of the fixed allowance, on account of reduction of establishment. Consequently the only real check is that exercised by the Stationery Department.

"3. I am, therefore, respectfully of opinion—

I—That allowances for all officers should now be fixed on the basis of previous consumption.

II—That in future full authority be vested in the Superintendent of Stationery to pass supplies for all offices at present in existence, orders as regards the creation of new offices and as regards reduction of existing establishments being communicated to him as they are passed;

III—That he should have discretionary powers as regards admitting demands in excess of the standard allowances on receipt of satisfactory explanation from the officers concerned and, if necessary, in consultation with their controlling heads;

IV—That in the case of woollens for peons' clothing he should admit indents on certificates from the Accountant-General to the effect that the entertainment of the menials has been duly sanctioned for a period of not less than two years (the period for which the clothing is expected to last).

"4. I would also suggest that the following instructions for preparing indents, which are observed in the Stationery Office, Calcutta, be again prominently brought to the notice of all heads of offices:—

(I) In the absence of explanation, no demand shall be admitted which is in excess of the average consumption of the past three years;

(II) In the case of durable articles lasting more than one year, for which a fixed scale is laid down, no demand shall be met unless—

(*a*) The indent shows on its face the title to the new supply (*e.g.*, the date of former supply, etc.); and

(*b*) The head of the office or some other responsible officer certifies that he has personally ascertained that the articles are required and that the renewal is not necessitated by any want of care in preservation, etc.

(III) The indents of the Secretariat and other high offices should be scrutinized and checked by the Superintendent of Stationery in the same way as those of other offices.

5. "I believe that, if the proposals now made are approved, instances will be very rare in which the interference of Government will be needed in regulating supplies of stationery. Should any occur they will be duly submitted for the consideration of Government.

"6. On receipt of the orders of Government on this report a fresh circular embodying all rules up to date on the subject of the supply of stationery stores will be issued by this department for the information of all officers."

Memorandum from the Financial Department of the Secretariat, No. 4399, dated the 21st September 1899.

RESOLUTION.—The proposals made by the Superintendent of Stationery in clauses I, II and III of paragraph 3 of his letter No. 2590, dated the 8th June 1899, are approved. As regards clause II it is understood that the orders the Superintendent of Stationery requires to be communicated to him are orders creating or reducing whole offices, and the several departments of the Secretariat and all heads of offices should be requested to see that such orders are duly communicated to the Superintendent.

2. As regards the supply of woollens for peons' clothing it is understood that the suggestion made by the Superintendent of Stationery in clause IV of paragraph 3 of his letter has reference to temporary establishments only. In modification of the orders issued in paragraph 12 of Government Resolution, Financial Department No. 1079, dated 24th March 1891, the Superintendent of Stationery is authorized to pass indents for clothing in such cases on certificates from indenting officers that the establishments are sanctioned for a period of not less than two years.

3. The suggestion made by the Superintendent of Stationery in paragraph 4 of his letter is also approved, and the instructions therein referred to should be embodied in the Circular alluded to in paragraph 6 of his letter.

No. 6060 of 1902-1903, dated Bombay, the 6th March 1903.

From—E. E. COOMBS, Esq., Superintendent, Government Central Press, Bombay,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 6, dated 26th January last, received on the 10th ultimo, from the Superintendent of Stationery, Bombay, I have the honour to inform you as follows:—

(*a*) There are two classes of forms and books printed at this Press, *viz.*, (1) Special, and (2) Standard, and they are supplied on indents received from officers. The special forms are printed according to the actual demands and are sent as soon as printed to the officers concerned, and the standard forms are kept on racks according to their numerical order, languages, and classes, in the Stock Form Branch, from where they are issued to indenting officers from time to time.

(*b*) In the case of special forms no reserve stock is printed and the number of copies of standard forms is fixed by an addition of 10 per cent. on the average consumption of the previous three years.

(*c*) Indents are submitted to the Press during the months noted on them by the officers who use the forms specified in them.

(*d*) No special establishment exists at this Press to check the indents, but still they are scrutinized in the Stock Form Branch, in cases where the demand is found very heavy when compared with the demand of the previous year.

(*e*) Papers of all descriptions are obtained on indent from the Superintendent of Stationery, Bombay, and issued on requisitions from the Proof Examiners. An Account Ledger of all descriptions of papers is kept in which receipts and expenditures are shown.

The account of the materials used for printing in the Machine and Press Departments are kept in two different Registers, one for articles purchased locally and the other for articles received from England. The consumption is daily entered into these Registers and the balance checked every month by the 2nd Deputy Superintendent. The Register of articles obtained from England is checked by the Government Auditor.

For the Foundry a different book is used in which metals issued to the Foundry is stated in a column and the type cast is entered daily; this is checked every week by the Superintendent and daily by the 2nd Deputy Superintendent.

2. With regard to paragraph 3 of your letter referred to above, I beg to state that no reports or resolutions have been issued on the subject of the consumption of stationery and forms, and this office has no Manual of Instructions.

(c) *Correspondence regarding type foundries in other Provinces.*

No. 1169, dated Rangoon, the 19th March 1903.

From—C. SANDERSON, Esq., Superintendent, Government Printing, Burma,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 10, dated 7th instant, calling for certain information regarding foundries, I have the honour to reply as follows :—

(*a*) There is a type foundry on a small scale attached to the Jail Branch Press, which is a branch of the office of the Superintendent, Government Printing, Burma.

(*b*) A statement showing the outturn during the three years 1900, 1901, 1902 is enclosed. There are four paid men employed, assisted usually by 30 convicts, more or less. There are 9 type-casting machines at work.

(*c*) So far as vernacular type is concerned, the Rangoon Press is self-supporting.

(*i*) The Government Press here submits an estimate of its annual requirements to the Superintendent of Government Printing, India, Calcutta, for English type. Its estimate for 1903-04 was 22,500lbs.

(*ii*) and (*iii*) From no other source is type obtained.

2. In this connection I would invite the attention of the Committee to the inefficiency of the Calcutta Foundry to meet indents promptly. Great inconvenience is caused to this Press by the delay in the supply of type from Calcutta. Immediate arrangements should be made to put the Calcutta Foundry on a thoroughly business basis by erecting a new building, adding very considerably to the number of type-casting machines, and by obtaining the services of a German type-caster from Berlin and an English type-founders' engineer from London. The pay of the native workmen should be raised and a very much better class of workmen engaged. The type cast by the Calcutta Foundry is extremely bad from the point of view of sharpness of face, durability, height to paper, alignment, squareness of body, spacing of the letter on the body, etc. For this state of affairs the strict economy practised by the Finance Department in the past is chiefly responsible. I have made these proposals subject to the condition that the Lanston Monotype Machine is unsuitable for India, and is a more expensive way of founding type than the present one.

Statement showing type, etc., manufactured in Jail Press Foundry and supplied to Central and Jail Presses for the years 1900–02 (Rangoon).

Year.	Type.		Quadrats.	Leads.	Quotations.	Metal furniture, etc.	Sterio blocks, including Royal Arms, etc.
	English.	Burmese.					
	lbs	lbs	lbs	lbs	lbs	lbs	lbs
1900 . . .	3,003	3,596	13,220	8,625	6,195	4,656	567
1901 . . .	9,330	7,934	10,493	11,592	10,653	12,521	2,879
1902 . . .	5,400	7,015	11,862	10,683	8,250	7,800	2,174
Total .	17,733	18,545	35,575	30,900	25,098	24,977	5,620

No. 1323, dated Lahore, the 17th March 1903.

From—The Superintendent, Punjab Government Press, Lahore,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 10 of the 7th instant, I have the honour to state that there is no foundry attached to the Punjab Government Press at Lahore.

Every description of type, etc., is obtained on indents upon the Superintendent, Government Printing, India, who supplies the same from the Government of India Foundry in Calcutta, and in very rare cases obtains from England such type as is not cast in that foundry.

No. 6163, dated Bombay, the 12th March 1903.

From—E. E. COOMBS, Esq., Superintendent, Government Central Press, Bombay,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In reply to your letter No. 10, dated 7th instant, I have the honour to reply to your enquiries as follows:—

(*a*) A foundry is attached to this Press.

(*b*) Annual outturn is from 30 to 40,000lbs. of type: the number of hands employed is 13.

(*c*) It is partially self-supporting, and indents on (1) the Government of India Foundry for about 25 per cent., and purchases locally about 2½ per cent. of its annual requirements.

2. For some time to come, however, nothing will be obtained from Calcutta, and in the meanwhile an attempt will be made to make the foundry practically self-supporting.

No. 24 P., dated Nagpur, the 10th March 1903.

From—T. G. GREEN, Esq., Superintendent, Secretariat Press, Nagpur,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In reply to your No. 10, dated the 7th instant, I have the honour to state that—

(*a*) *and* (*b*) there is no type foundry attached to the Press at Nagpur;

(*c*) (*i*) the Nagpur Press indents for type on the Superintendent of Government Printing, India; and

(*ii*) *and* (*iii*) what he cannot supply is obtained through him from England.

The total annual amount of these indents, which include galleys, brass rules, presses, and other plant, besides type, has been approximately Rs. 5,000.

(*d*) *Correspondence regarding the action taken by Local Governments on Mr. Hydari's Reports.*

No. 2857, dated Nagpur, the 4th April 1903.

From—The Secretary to the Chief Commissioner of the Central Provinces, General Department,

To—The Secretary to the Committee of the Control of the Department of Stamps and Stationery, Calcutta.

I regret the delay in replying to your letter No. 9, dated the 3rd ultimo. The fact is that when it was received no orders had been passed by the Chief Commissioner on Mr. Hydari's reports upon the Secretariat and Jail Presses. Even now both cases are under discussion. I expect that final orders will shortly be issued; and, if it will still be any use to you, I will let you know what has been done.

No. 111 C., dated Camp, the 22nd March 1903.

From A. H. DIACK, Esq., Offg. Chief Secretary to the Government of the Punjab,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In reply to your letter No. 9, dated 3rd March 1903, enquiring what action has been taken on Mr. Hydari's report on the Punjab Government Press at Lahore, I am directed to say that the report was received in this office under cover of a letter, dated 5th June 1902, from the Comptroller and Auditor-General, and the numerous suggestions made in it have since then been carefully considered and dealt with individually. The last of these which came up for consideration was disposed of only a few days ago. The orders which have been passed informally on the various suggestions will now be brought under review, in order that their general effect may be gauged, and the final conclusions of this Government will be formally framed, it is hoped, in the course of the month of April. If a copy of the orders then recorded will be of service to your Committee, there will probably be no objection to its being supplied. I am to express regret that no definite information can be furnished at present as to the results of the action taken on Mr. Hydari's report.

$\frac{1827}{X-461}$, dated Allahabad, the 20th March 1903.

From—J. CAMPBELL, Esq., I.C.S., Under-Secretary to the Government of the United Provinces of Agra and Oudh,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

I am directed to acknowledge the receipt of your letter No. 9, dated the 3rd March 1903, and, in reply, to say that the orders on the report submitted by the Examiner, Government Press Accounts, on his inspection of the Government Press and Naini Jail Branch Press, are now under consideration, and will issue within a fortnight.

No. 271, dated Fort St. George, the 17th March 1903.

From—The HON'BLE MR. G. S. FORBES, I.C.S., Acting Chief Secretary to the Government of Madras,

To—H. WHEELER, Esq., Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In reply to your letter No. 9, dated 3rd March 1903, I am directed to state that Mr. Hydari's reports on the Press at Madras have not been received by this Government.

No. 1276, dated Bombay Castle, the 10th March 1903.

From—The Acting Secretary to the Government of Bombay, General Department,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

In reply to your letter No. 9, dated the 3rd instant, I am directed to state that no orders have as yet been issued on Mr. Hydari's Report on the audit and inspection of the Government Central Press, Bombay, which has been referred to the Superintendent of the Press for certain information, and that Mr. Hydari's Report on the audit and inspection of the Yeraoda Press has not yet been received by this Government.

No. 1552 Mis., dated Calcutta, the 12th March 1903.

From—H. C. WOODMAN, Esq., Under-Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

With reference to your letter No. 9, dated the 3rd March 1903, I am directed to state that the main point for consideration in the report submitted by Mr. Hydari, Examiner of Government Press Accounts, is the reorganisation on a systematic basis of the Press Establishment under this Government. This subject has been under consideration for the last year, and proposals in connection therewith have been prepared and submitted by the Superintendent, Government Printing, Bengal. Pending the disposal of this subject, orders have not been passed on the other points of detail raised by Mr. Hydari, save on a few minor points of Press routine with which the Superintendent was competent to deal.

2. I am to request that you will be so good as to state whether the Committee intend to make any proposals on the subject of the reorganization of the Press Establishment or on any of the other points that are now under the consideration of Government. If so, I am to say that it will facilitate disposal if Government is favoured as early as possible with a copy of the Committee's recommendations.

(e) *Correspondence regarding the source of supply of stationery and stores in Madras and Bombay.*

No. 1669, dated Bombay, the 28th March 1903.

From—The Superintendent of Stationery, Bombay,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery, Calcutta.

As directed by the Board of Revenue, Calcutta, I have the honour to forward herewith a list showing the sources, other than English, from which this department obtained its supplies of stationery (both paper and miscellaneous stores) during the current year 1902-03.

List to accompany letter No. 1669, dated 28th March 1903, from the Superintendent of Stationery, Bombay.

ARTICLES OF COUNTRY MANUFACTURE.

Blue-black ink powders; blue-black ink bottles; rubber stamps; round pewter inkstands; sealing-wax, red; *fac simile* copying ink; rollers for thumb-impressions; trays—Mr. J. F. DeSouza, Manager, Universal Rubber Stamp Company, Pydhoni, Bombay.

Silk cord, bundles; tape, white, bundles; ruler, round, long; ruler, round, short; ruler, flat, long; ruler, flat, short; wafer seals; wax-cloth; leather envelopes; wooden inkstands, double—Mr. Abdul Kadar Shaik Abdulally, Bazar Gate Street, Fort, Bombay.

Copying machines—Messrs. Alcock Ashdown & Co., Ld., Bombay.

Scissors, large; scissors, small—Messrs. Karimbux Allabux, Punjab.

Penknives—Mr. Ismayal Mistry, Nizamabad, Punjab.

Tags, green cotton—Mr. R. N. Mathew, Calcutta.

Woollens—The Cawnpore Woollen Mills and the New Egerton Mills, Dhariwal, Punjab.

Papers—The Bally and the Imperial Mills, Calcutta, and the Deccan Paper Mills, Poona.

ARTICLES OF EUROPEAN MANUFACTURE.

Typewriters—The local agents of the manufacturers.

Typewriter accessories when required—The local typewriting companies and the Stationery Contractor.

Paper and miscellaneous articles when required—Mr. Abdul Kadar Shaik Abdulally, Stationery Contractor, Bombay.

Telegram, dated the 27th March 1903.

From—Madras,	To—Calcutta.
From—Stationery,	To—Revenue Board, Miscellaneous.

Your telegram dated 26th. In 1902-03 all papers got through India Office. For 1903-04 tenders invited in India excepting superior printing and coloured papers. The rest given to Indian mills. Tenders are invited annually for miscellaneous articles and contracts settled by Superintendent.

(*f*) *Miscellaneous correspondence.*

No. 111 S., dated Calcutta, the 14th January 1903.

From—J. M. CHALMERS, Esq., Superintendent, Government Printing, Bengal,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery.

In reply to your letter No. 4, dated the 16th December 1902, I have the honour to submit the following information:—

(*a*) The appended statement of expenditure and profit is compiled from the profit-and-loss accounts for the past three years. As a comparative statement it has, however, the following defects:—

(*i*) Administrative charges of the Convict and Paid Divisions of the Jail Press are included under the head Bengal Secretariat Press.

(*ii*) Rent is included under the head Bengal Secretariat Press; none under the Jail Press.

(*iii*) The salary of the Deputy Superintendent is not included as a charge against the Jail Press. (It is met from the Jail Department Budget.)

(*b*) During the same period the average number of men employed was—

	Convicts.	Paid men.
In the Convict Division	681	30
„ Paid „	*Nil*	356

(*c*) The appended statement shows that the Bengal Secretariat Press and the Paid Division of the Jail Press realised a higher percentage of profit on their working than the Convict Division of the Jail Press. The comparison between paid and convict labour would be still more unfavourable to the latter if the charges indicated at (*i*), (*ii*), and (*iii*) were properly apportioned. The printing and binding work executed by the Convict Division is chiefly of a simple nature; and, on the whole, the convicts work satisfactorily. With convict labour there is, however, greater waste or spoilage than if the work were done by skilled free labour.

(*d*) Particulars as to the machinery and materials used and the outturn are given below:—

	Convict Division.	Paid Division.
Number of presses working	49	16
„ machines „	19	3
Value of the Press plant	Rs. 2,10,192	Rs. 70,064

Approximate annual outturn—

	Convict and Paid Divisions.
Forms, loose	76,396,882
„ in books	30,200,335
Number of „	288,618
„ of envelopes	4,225,418

Accompaniment to letter No. 117S., dated the 14th January 1903.

Year.	Bengal Secretariat Press.			Convict Division—Jail Press.			Paid Division—Jail Press.		
	Expenditure.	Profit.	Per cent.	Expenditure.	Profit.	Per cent.	Expenditure.	Profit.	Per cent.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
1899-1900 .	2,76,919	55,739	20·12	1,15,337	18,724	16·24	78,786	22,654	28·89
1900-1901 .	2,65,805	67,491	25·39	1,24,343	18,930	15·22	86,630	10,947	12·63
1901-1902 .	5,77,869	44,173	15·99	1,35,352	25,116	18·55	72,881	12,838	17·60
Total .	8,20,593	1,67,403	61·50	3,75,032	62,770	50·01	2,38,297	46,439	59·15
Average .	2,73,531	55,801	20·50	1,25,010	20,923	16·67	79,432	15,479	19·71

No. 1537 L.A., dated Alipore, the 14th January 1903.

From—C. J. STEVENSON-MOORE, ESQ., C.S., Collector of the 24-Parganas,

To—The Secretary to the Committee on the Control of the Department of Stamps and Stationery.

With reference to your letter No. 3, dated the 16th ultimo, asking information about the value of lands in Church Lane and in the neighbourhood of the Presidency Jail, I have the honour to state that the land between the Tramways Company's Workshop and Superintendent's quarters, as shown in the sketch annexed and marked as plot A, may be valued as follows:—

Front land abutting on Lower Circular Road to the depth of 60 feet, at Rs. 800 per cottah and the back land at Rs. 450 per cottah. This estimate is based on the late acquisition of Surgeon Superintendent's quarters for the Presidency General Hospital.

2. The land occupied by the Stamp and Stationery Office in Church Lane may be fairly estimated at Rs. 2,500 to Rs. 3,000 per cottah.

This is an approximate estimate based on the price paid by the Corporation in setting back a portion of No. 1, Council House Street, occupied by the Union Bank.

No. 1161, dated Calcutta, the 5th January 1903.

From—L. F. MORSHEAD, ESQ., I.C.S., Officiating Collector of Customs, Calcutta,

To—The Secretary to the Board of Revenue, L. P., Mis. Revenue Department.

With reference to your letter No. 2, dated the 15th December 1902, I have the honour to reply that I generally endorse Mr. Macpherson's views upon the proposal to place the Stamp Office under the Collector of Customs. I have also to add that since Mr. Macpherson wrote a Commission has sat to reconsider the revision of Custom House procedure in its various branches and has recommended several changes. These changes do not cover the whole field of possible reform, and, with others which may seem called for, will occupy whatever spare time the Collector of Customs might otherwise have for the next 12 months. He will then be in a position to say if he can undertake any additional responsibility. My present opinion is that the responsibility of the Stamp Department, having in mind the revenue at stake, is greater than the Collector of Customs should assume unless he can give his undivided attention to the department for a certain time every day; and that if he does this, the time so occupied will just absorb whatever he might otherwise have available for moving about the Customs offices and jetties and on the river away from his desk for purposes of personal inspection. My short experience of the office leads me to believe that such inspection is highly desirable in the interests of the Customs departments, and that it would be inadvisable to dispense with it.

2. I have been over the Stamp Store-room and offices, and find that we could not provide similar accommodation on these premises without pulling down and rebuilding on an extensive scale, and if such reconstruction were attempted, then I think the requirements of the Custom House itself should have prior consideration, and if these were provided for, I doubt if there would be any space left for the Stamp godowns.

APPENDIX C 1.

Note by Mr. H. Wheeler on the proposals for an increase to the establishment of the Office of the Superintendent of Stamps and Stationery.

Note by Mr. H. Wheeler on the Establishment entertained in the office of the Superintendent of Stamps and Stationery, dated the 22nd August 1902.

1. The last occasion upon which the Board addressed Government with a view to a general revision of establishment in the office of the Superintendent of Stamps and Stationery (there has been much intermediate correspondence dealing with individual posts), was in their letter No. 321 B., dated the 7th April 1893, upon which Government passed orders as contained in their letters marginally noted. The additions then sanctioned did not, however, constitute a final solution of the question and with his letter No. $\frac{876}{346\text{F.}-1314}$, dated the 16th May 1895, Mr. Beames came up with a detailed scheme of revision. His proposals were unofficially brought to the notice of Government who in Mr. Risley's letter No. 149 T. F., dated the 8th June 1895, requested the Board to consider whether the opportunity should not be taken of substituting fixed for incremental salaries and converting the existing departmental establishment into a graded one.

No. 3977 Misc., dated the 18th August 1893.
No. 54 Misc., dated the 3rd January 1894.

The Board replied to him criticising the scheme in certain details, and Mr. Beames answered that letter and the suggestion of Government referred to above, in his letter No. 3668, dated the 9th October 1895. He agreed with the late Mr. Lyon who had enquired into the working of the department in 1887 that a general gradation list was not desirable. On the subject of the substitution of fixed for incremental pay his reply was not clear, and the Board asked for a further report which Mr. Barnes submitted with his letter No. 4989, dated the 11th December 1895, at the same time asking instructions as to how it was to be given effect to. These were given by the Board in their letter No. 344 B., dated the 19th December 1895. In reply Mr. Barnes submitted detailed proposals with his letter No. 5792, dated the 27th January 1896, which were criticised by the Board and directed to be amended in their letter No. 83 B., dated the 27th March 1896.

Board's letter No. 199 B., dated the 16th July 1895.

In the meantime Mr. Beames had resumed charge from Mr. Barnes, and in replying in his letter No. 522, dated the 30th April 1896, he protested against the substitution of fixed for incremental salaries. Nothing further transpired for some time, till Mr. Beames again addressed the Board in his letter No. 12232 F., dated the 16th March 1897, with proposals for strengthening the Form, correspondence, and indent-check branches of his office and remarking that, if sanctioned, they would remove the necessity for a regular revision of his establishment proposed in 1895. He was not, however, prepared to dispense with some additional clerks that had been entertained in the meantime as a part of that scheme and proposed their confirmation. In reply the Board reviewed the history of the case, holding that it was not ripe for submission to Government, and asked for further information.

Board's letter No. 191 B., dated the 1st June 1897.

It was not until the 25th July 1898 that Mr. Beames came up with a revised scheme (his letter No. $\frac{2779-6846\text{ F.}}{1192}$, dated the 25th July 1898), the Board in the meantime having censured him for the delay. The Board's office delayed four months in noting on the case, and certain verbal instructions as to the preparation of figures showing the increase of work were given in December 1898 to Mr. St. Leger who was then officiating as Superintendent. With these Mr. Gayer complied in his letter No. $\frac{2218-4158\text{ F.}}{1236}$, dated the 21st June 1899, and the Board were prepared to support much of what he recommended to Government. In fact a draft seems to have been actually prepared and in the administration report on the Stationery Department for 1898-99 the Board promised Government an early report on the whole question of revision. On reconsideration, however, they decided to wait until Mr. Gayer had gained further experience of the working of the office and informed Government accordingly in Board's letter No. 922 B., dated the 16th December 1899. No conclusions were come to though temporary relief seems to have been continued to be given from time to time and in his letter No. $\frac{9208-14322\text{ F.}}{3484}$, dated the 23rd February 1901, Mr. Gayer submitted a recommendation that all temporary clerks should be made permanent. The Board were not prepared to support this in its entirety, and meanwhile the Government of India raised general questions regarding the whole status of the office of Superintendent. The Board accordingly addressed Government in their letter No. 676 B., dated the 22nd June 1901, saying that they had been unable to come to any conclusions on the general question of a revision of the establishment prior to Mr. Gayer quitting the post, and in view of the larger issues raised by the Government of India they deferred its further consideration till that might be decided. In the meantime they proposed to carry on all temporary establishments for another year. To this Government agreed. The Board have now replied to Government on the question of the status of the Superintendent of Stationery and have promised to submit proposals for reorganising the establishment in his office. This note has accordingly been prepared in consultation with Mr. Manson, and after local enquiry into the work in his office.

Government Order No. 4002 Misc., dated the 26th July 1901.
Government Order No. 3826 Misc., dated 8th August 1902.
Board's letter No. 538 B., dated the 1st May 1902.

2. It is proposed to consider in order the three main Departments of—

(*a*) Stamps.
(*b*) Stationery.
(*c*) Forms.

Before doing so, however, it may be convenient to enumerate the reports of different Committees which have from time to time made recommendations regarding the establishment of this office, and to which reference is made below. That is to say, such report as are distinct from the recommendations made at intervals in the course of correspondence, proposing additional staff, either permanent or temporary—

(i) Report of a committee presided over by Mr. Mangles, 1868.

(ii) Ditto ditto by Mr. Macaulay, 1881.

(iii) Ditto ditto by Mr. Samuells, 1885.

(iv) Ditto Mr. Lyon (on special duty), 1887.

STAMPS.

3. Before coming to details in respect of the Stamp Department it may be noted generally that the establishment in its present form dates with few exceptions from 1870. Figures are given showing the increase of work since then in the different branches, but there are certain general points, all tending to the same effect, which may conveniently be summarised here :—

(*a*) The discontinuance of the manufacture of stamps in this country in 1874 necessitated various registers designed to facilitate the preparation of the annual forecasts of requirements and of the home indent.

(*b*) In 1879 orders were passed requiring the preparation of half-yearly statements of the cost of non-judicial and court-fee stamps supplied to all Local Governments and Administrations.

Controller-General's letter No. 281, dated the 10th May 1879.

(*c*) Copy stamps were first introduced in Bengal experimentally in 1880; they are now in use throughout India, with the exception of the Punjab.

(*d*) In 1880 the work of consolidating the Home Stamp Indent for all India was made over to this office. Later the Superintendent was made responsible for the correctness and amount of the requirements of Madras and Bombay as well as for the provinces directly under himself.

India Resolution No. 972, dated the 26th February 1880.

(*e*) In 1884 the Native States of Gwalior, Jhind, Nabha, Chamba, and Patiala, etc., joined the Postal Convention, and over printed postage stamps are now submitted to them by V. P. P. entailing arrangements for preparing the same and recovering the cost.

(*f*) In 1884 separate estimates of envelopes and post-cards required were ordered for the information of the Director-General of Post Offices.

Government of India Order No. 1219, dated the 29th February 1884.

(*g*) Punches have been supplied since 1882-83. In 1900 the checking of indents for punches was transferred to the Superintendent from the Board's office.

(*h*) The annexation of Upper Burma in 1887 added materially to the supplies to that Province.

(*i*) In 1887 the Sub-Treasuries in Assam were ordered to be supplied direct by the Superintendent of Stamps, Calcutta.

Government of India Order No. 4859, dated the 12th September 1887.

(*j*) The Tributary Mahals, in Orissa, were ordered to be supplied with over-printed judicial and non-judicial stamps in 1886. The cost was at first realised and credited by the Superintendent of the Tributary Mehals, but in 1901 the same arrangements were ordered as explained above, for over-printed postage stamps supplied to certain Native States (*vide* Cl. *e*.).

Bengal Government Order No. 1774 P., dated the 24th August 1886.

Bengal Government Order No. 5912 S.R., dated the 18th December 1901.

(*k*) In 1892 Forest stamps manufactured at the India Press were ordered to be supplied to the Central Provinces.

Bengal Government Order No. 680 S.R., dated the 12th February 1892.

(*l*) Sub-Treasuries in Bengal are supplied direct under orders of 1894. The list of such is added to gradually each year.

Government of India Order No. 868 S.R., dated the 7th February 1894.

Branch.	No. of officers.
(*a*) Correspondence . . .	7
(*b*) Accounts (general and Court-fees)	7
(*c*) Postage and telegraph . .	4
(*d*) Stamping Office . . .	7
(*e*) Store	36
Subordinates, peons, etc. . .	31*
Total .	92

4. There are five branches in this Department as shown in the margin together with the number of officers entertained in each. Details of the work in each and of the establishment entertained are considered in the same order below:—

5. *a*—*Correspondence*— Establishment.

The staff employed is as follows:—

Permanent.

	Designation.	Pay Rs.
1	Head Clerk	60—4—80
2	Copyists	30—2—40
1	Record-keeper	30—2—40
1	Despatcher	20—2—30
5	Mean Total =	215

Temporary. Sanctions under which working.

1	Assistant Record-keeper	40
1	Typist	40
2	Total	80
7		295

The pay of the permanent establishment was fixed in 1870. In 1868 a committee consisting of Messrs. Mangles, Cornell and Jones made an enquiry into the working of the whole office. They did not add to the numercial strength (5) of the branch, but they recommended additions of pay aggregating a mean of R200 as against R175 (fixed) previously, and their proposal was ultimately accepted.

Government of India letter No. 929, dated the 8th February 1870.

The temporary establishment was first sanctioned in 1900 to cope with an increase of work and to help with the records which it was said had got into a bad state owing to the record-keeper being overworked. It has continued since, the most recent sanction being Government order No. 6027 Mis., dated the 31st December 1901.

Government Order No. 373 Mis., dated the 15th January 1900.

6. The following figures will show the gradual growth of the work to be done:— Statistics of work.

Particulars.	1876-77.	1886-87.	1896-97.	1901-1902.	Remarks.
Number of letters received	1,797	4,927	3,193	5,564	
Number of Indents received	1,799	2,193	2,370	3,865	
Receipts and accounts received . . .	Not available	9,573	9,523	9,781	
Number of letters and advices sent . . .	Ditto	6,037	6,364	6,424	
Receipts for spoilt stamps sent . . .	Ditto	639	841	936	

7. There is no special indent checking branch for stamps. Indents for general and Court-fee stamps and clip punches go, on receipt, to the correspondence branch, where the head clerk, with the assistance of one copyist, who practically acts as 2nd clerk, checks and registers them and takes the orders of the Superintendent as to the quantity to be supplied. All letters connected with the department are received in this branch. The head clerk notes on them (other than those connected with the accounts and postage stamp branches) and drafts; he also examines fair copies and drafts the annual reports. He also corrects the codes and circulars Work in connection with spoilt stamps is responsible and not inconsiderable. The head clerk maintains a register of spoilt stamps, and has to check, register, and give receipt for all such stamps received. He then has to go through them with the Superintendent once a week, and this alone takes about an hour. Nature of duties.

As already stated one copyist practically acts as 2nd clerk and assists the head clerk with the above duties.

The remaining copyist and the typist are engaged, as their names imply, in fair copying papers.

* Including 2 peons paid from contingencies.

The record-keeper and his assistant receive all letters and parcels for the whole Department and maintain three registers of letters received, of parcels received, and of registered covers received, respectively. There is no file or collection system of correspondence, letters being tied up in bundles in order of receipt, though those on important subjects are kept together. Recently an index register, in a somewhat primitive form, has been opened to the register of letters received. A similar index is kept by the head clerk for the indent register. The record-keeper has the charge of other records of the office (Gazettes, etc.,) but no record room register is kept and it is understood that the papers are not in a good condition or well arranged.

The despatcher maintains the register of letters issued and an index register to the same. He has a separate register for advices and keeps the account of postage stamps. He addresses and despatches the letters of the Department and occasionally helps with petty drafts.

Recommendations.

8. Mr. Manson proposes that the temporary establishment be made permanent and that the copyist, who is practically a 2nd clerk, be recognised under that designation and paid accordingly. He also recommends revision of the other rates of pay, but the whole question of pay will be discussed for the whole establishment below, and his detailed suggestions will only be now considered under each branch so far as they involve additions to the existing establishment or the conversion of temporary into permanent posts. To that extent his present proposals in this instance may be accepted.

Establishment.

9. *Accounts* (*General and Court-fee*).—The clerks working in the Accounts Branch are detailed below :—

Permanent.

	Designation.	Pay. Rs.
1	Head Accountant	60—4—80
3	Assistant do.	40—4—60
3	Do. do.	20—2—30
7	Mean Total	=322—8—0

Temporary.

Nil.

Sanctions under which entertained.

10. The sanction to the above as in the case of the Correspondence Branch dates from the orders of the Government of India passed in 1870 on the report of the Committee of 1868. The numerical strength was not then added to, but a total mean of Rs. 295 a month was substituted for Rs. 221 fixed.

Statistics of work.

11. A general idea can be got of work to be done in this branch in recent years from the figures below :—

	1890-91.	1900-1901.	1901-1902.
Number of accounts received	1,272	1,272	1,272
Number of Treasuries and Sub-Treasuries dealt with	205	300	303
Number of Indents received	1,973	2,250	2,301
Descriptions of stamps	25	26	27
Denominations of General and Court-fee stamps	455	587	587
Number of statements issued	364	364	364
	Rs.	Rs.	Rs.
Value of stamps issued	2,75,97,557	3,88,25,442	5,00,13,050

The whole tendency of the work, however, is to grow as new statements and checks are prescribed.

Nature of duties.

12. A brief outline of the work to be done in the branch is given below, but it is not necessary to specify in detail in this case, the share of each man :—

(i) Every district in Bengal, Assam and Burma, and the Indian Treasuries send in monthly abstracts of all stamp transactions (other than postage and telegraph) which have to be checked and the Bengal portion compiled for the purpose of the annual report. For Bengal only, the Accountant-General sends a monthly statement of sales which has to be compared with the above and reconciled.

*Bengal	4
India	1
United Provinces	1
Punjab	1
Burma	1
Assam	1
Bombay	1
Madras	1
Central Provinces	1
N.-W. Frontier	1
Hyderabad Assigned Districts	1
TOTAL	14

(ii) Indents after supply by the store come to the Accounts Branch where letters of receipt and advice are prepared and daily statements are compiled of all kinds of stamps issued under the 14* different administrations supplied. Copies are supplied to the United Provinces of Agra and Oudh, the Punjab, and the Central Provinces, and eventually yearly totals are compiled.

(iii) The annual forecast of requirements and indent for the whole of India (after equalising the stocks at Madras and Bombay and including their demands) is prepared on the basis of the above information, the Superintendent being held responsible for its correctness.

(iv) The budget estimates of the Department and all bills (establishment, contractors, etc.) are dealt with. The service books in the Department are also written up.

(v) A daily balanced account is kept of all stamps in the Superintendent's open store, which is verified daily with the store books.

(vi) A monthly account of stamps in stock in the Central Depôt, Calcutta, together with schedules of receipts from, and issues to, all Treasuries, is sent to the Accountant-General for each administration as above. Detailed schedules accompany.

(vii) Half-yearly verification certificates are received from each Treasury in Bengal, Assam, and Burma, which have to be checked and reconciled, and three detailed statements of the balances for each Province, are prepared and sent to the Accountants-General, Bengal and Burma, and to the Comptroller, Assam.

(viii) Half-yearly statements of the cost of stamps supplied to them are furnished to each administration.

(ix) Miscellaneous accounts are kept of the stamps issued to the India Press for conversion; of stamps supplied to the Orissa Tributary Mahals; of packing accounts of stamps received from England; of the progress in complying with indents on England; and of punching instruments.

(x) Information is given to the Collector of Customs, Calcutta, of despatches of stamps by steamer, for the purpose of his Coasting Trade accounts.

(xi) Special accounts are kept of water-marked paper. The indents for paper of this class are received in the general branch and registered, after which they are sent to the Stationery Department and supplied from there. After supply, a Memorandum is sent to the Stamp Department from which the Accounts branch keeps the account of issues and balance. Similarly, supplies from the mills go to the Stationery store and from there are communicated to this branch.

13. No numerical additions are proposed to the staff in this branch. Recommendations.

14. *Postage and Telegraph Accounts.*—The staff entertained is as follows:— Establishment.

Permanent.

Designation.	Pay. Rs.
1 Head Accountant	40—4—60
1 Assistant do.	30—2—40
1 Do. do.	20—2—30
3	

Temporary

1 Assistant Accountant	25
4 Mean Total .=	145

15. The permanent establishment dates back to the orders of 1870, already referred to, when, although no numerical additions were made, the previous total fixed pay of Rs. 95 was raised to a mean of Rs. 110. Sanctions under which working.

Government Order No. 3898 Mis., dated the 4th August 1900.
Government Order No. 4019 S. R., dated the 16th August 1902.

The temporary establishment was originally sanctioned in 1900, on the ground that the existing staff could not cope with the increasing work. The last sanction was up to the end of the current financial year.

16. The following figures give some idea of the expansion of work in the branch:— Statistics of work.

Particulars.	1899-01.	1900-1901.	1901-1902.
Accounts received	3,576	3,672	3,672
Number of indenting officers	205	300	302
Number of indents received	1,508	2,124	2,063
Descriptions of stamps	3	4	4
Denomination of stamps	41	64	64
Statements issued	276	408	408
	Rs.	Rs.	Rs.
Value of postage, etc., stamps issued	97,83,421	1,49,50,497	1,65,60,303

Nature of duties.

17. Here again it has not been considered necessary to detail the work of each clerk. The branch is concerned with all accounts relating to postage stamps (under the four main heads of ordinary postage, service, postal service, and postage stamps for Native States) and telegraph stamps. Their duties fall under the following main heads :—

(*i*) They receive and examine monthly accounts of postage stamps from all treasuries in Bengal, Assam, Burma and the United Provinces, and under the Government of India, and compile monthly sale statements for each of the three main kinds (ordinary, service, and postal service) under 8 postal circles, for submission to the Comptroller of Post Offices.

(*ii*) They check and pass indents for Bengal, Assam, Burma, the United Provinces, India Treasuries, and the North-Western Frontier.

(*iii*) They keep a record of all stamps received from England, and prepare a forecast for the Director-General, of requirements in respect of envelopes and postcards, and for the Government of India of all postal and telegraph stamps. They also prepare the home indent.

(*iv*) They keep a register of all stamps issued on indent, which is verified monthly with the store accounts.

(*v*) They compile for the Accountant-General a monthly account, district by district, of all receipts, issues and balances, postal and telegraph, classified according to administrations.

(*vi*) They furnish the Director-General of Post Offices with a monthly abstract statement of receipts, issues, and balances of postage stamps at the Central Depôt.

(*vii*) They supply the Superintendent of Stamps, Punjab, with monthly statements, of the receipts and issues of all stamps, postal and telegraph, in each district of the Punjab and North-Western Frontier.

(*viii*) They furnish the Examiner of Telegraph Accounts, monthly, with a statement of all such stamps supplied by Treasury Officers without payment to telegraph officers throughout India, except in Madras and Bombay.

(*ix*) They check the half-yearly Treasury stock certificates and compile statements for the Accountants-General in Bengal and Burma and the Comptroller in Assam.

(*x*) They receive from the Comptroller of India Treasuries a monthly district return of receipts on account of stamp sales which they verify with the district statements.

(*xi*) They keep miscellaneous accounts of stamps over-printed and supplied to five Native States, preparing cash recovery bills and writing a money-order register of such receipts (these stamps are supplied under the orders of the Director-General, not on indent). Accounts are also kept of damaged stamps to be destroyed.

(*xii*) They furnish the Accountant-General, Bengal, with statements from time to time of the cost price of the stamps supplied to each Native State separately and of the dates of the cash recoveries.

(*xiii*) On completion of the indent of each Native State they submit a statement to the Director-General showing the description and quantity of the stamps supplied, with details of their cost.

(*xiv*) They draft on correspondence referring to postage and telegraph matters sent them by the general correspondence branch, and have charge of the stationery used by the whole stamp department.

Recommendations.

18. Mr. Manson would make the temporary assistant permanent and would add another. He considers that at present the branch is undermanned and that work suffers in consequence. The proposals may be accepted.

Establishment.

19. *Stamping Office.*—The staff working in this branch is shown below :—

	Designation.	Pay. Rs.
Permanent.		
1	Accountant	60
2	Counters	20
4	Pressmen	12
7	TOTAL	148
Subordinates. 5	Coolies	6
5	TOTAL	30
12		178

20. The general system of stamping skeleton forms was approved in Government of India Resolution No. 531, dated the 17th May 1881. In India's letter No. 238, dated the 16th January 1882, the establishment marginally noted was sanctioned. Two machines were then worked. In 1896 the necessity arose of working a third machine and the establishment marginally noted was sanctioned for it in Government order No. 2279 Mis., dated the 9th April 1896. Quite recently the necessity for a fourth press was established (it has been working since the 17th February 1902,) and in according * sanction to the further establishment shown in the margin, Government also raised the pay of the Accountant to Rs. 60 in consideration of the increase in his responsibilities since 1882. Sanctions under which working.

		Rs.
1	Accountant	30
1	Counter	20
2	Pressmen at	12
2	Coolies at	6

		Rs.
1	Pressman	12
1	Coolie	6

* Government order No. 504 Mis., dated the 23rd January 1902.

		Rs.
1	Counter	20
1	Presseman	12
2	Coolies at	6

21. The numbers of forms impressed at various intervals following the different additions to the establishment, are shown below :— Statistics of work.

1882-83	569,248
1895-96	1,160,675
1901-1902	1,358,568

The daily minimum outturn of the four presses is now 8,000, and the actual outturn ranges from that figure to 8,500. The yearly value of the work done is nearly Rs. 85,000.

22. Two main classes of forms for impression are dealt with, *i.e.*, Government forms and private forms. The former are received in books from the Form Store and are returned to the Stamp Store when impressed. Private forms are received from the parties with a certificate from the Collector of Stamp Revenue, Calcutta, that the value of the stamps has been paid. When impressed they are returned to the parties. Nature of duties.

The Accountant keeps three registers showing :—

(*a*) The receipt and disposal of forms—

(i) Government forms.

(ii) Private forms.

(*b*) The work done by each pressman—

(i) Government forms.

(ii) Private forms.

(*c*) An abstract of the daily work of the branch.

He sees that the proper number of forms covered by the Collector's certificate are put in and exercises general supervision.

The counters check the books when received from Store, verifying the consecutive numbering; the Accountant sees that the proper number go to the Stamp Store duly impressed. The counters also have to count the forms done for private parties both on receipt and issue.

One pressman and one cooly work on each press. The fifth cooly is a reserve man, so that no press need stop during the absence of the cooly attached to it.

23. No numerical additions are proposed in this branch. Recommendations.

24. *Store.*—The establishment employed in the Store is detailed below :— Establishment.

Permanent.

	Designation.	Pay. Rs.
1	Store-keeper	400—40—600
1	Deputy Store-keeper	100—10—150
1	Assistant Store-keeper	60— 4— 80
1	Ditto	75
2	Assistant Store-keepers	40— 4— 60
4	Ditto	30— 2— 40
3	Sarkars	20— 2— 30
2	Muharrirs	20— 2— 30
1	Head Packer	75—10—125
1	Assistant Packer	60— 4— 80
19	Counters	15— 1— 20
36	Mean Total	1,778-12

Temporary.

Nil.

The subordinates in the Store can most suitably be dealt with separately.

Sanction under which employed.

25. The establishment in its present shape dates from the orders of 1870 to which reference has already been made. Those orders made some additions to the rates of pay previously drawn, and also allowed some slight numerical increase. They contained sanction for an Assistant Store-keeper on Rs. 75—125. Under the suggestion contained in Mr. Barnes's Report No. $\frac{1369}{768}$, dated the 17th May 1888, on Mr. Lyon's Report, that post was, however, kept vacant from the 1st July 1888, till the 18th August 1893, when the Government Order No. 3977 of that day allowed it to be filled up at the reduced fixed pay of Rs. 75.

The orders of 1870 also contemplated the pay of the Store-keeper as Rs. 500—50—700. This was reduced under Government order No. 18 T.-F., dated the 2nd June 1887, to Rs. 400—40—600, on the retirement of the previous incumbent.

In the sanction of 1870 there is further a provision for 29 counters. This was reduced to 19 on Mr. Roberts' Report No. $\frac{1433}{3046}$, dated the 31st July 1874.

Statistics of work.

26. The development of the branch can to some extent be gathered from the figures given below :—

	1890-91.	1900-1901.	1901-1902.
	Rs.	Rs.	Rs.
Value of stamps in Stores at end of year .	11,94,97,303	13,99,49,079	13,00,12,681
Value of stamps issued during the year .	3,73,50,978	5,37,75,939	6,65,73,353
	No.	No.	No.
Number of indents complied with . .	3,581	3,762	4,364

Nature of duties

27. It is not altogether easy to give a clear and concise account of the work done in the Store, the more so as men are not always employed upon the duties which their designations would indicate. The employés in the Store are nominees of the Store-keeper in consideration of his responsibility and the security furnished by him; for similar reasons he is allowed a freer hand than might otherwise be the case in distributing the details of work.

The bulk of the stamps dealt with come out from home, but some are also made in this country, *e.g.*, forest stamps for the Central Provinces, service post-cards, opium passes, etc.

Cases arriving from England through the Agent for Government Consignments are received by the Store-keeper and his Deputy, and distributed to the different unopened Stores. These consist of 11 godowns at the Stamp Office and 3 at the jetties. The keys of all are kept by the Store-keeper personally, but two* men are deputed to the special charge of the contents. They arrange the cases and see that they are given out in the proper order. They also see them opened. They keep no registers, but are said to write rough notes.

	Rs.
*1 Assistant Store-keeper . .	40—4—60
1 Counter	15—1—20

Stamps when brought into open stock are distributed for custody among the six men noted below, whom it will be convenient to refer to as the stock clerks, on the following system :—

Officer Store-keeper.		Class of stamps in his direct charge—postage; telegraph; foreign bills; share transfer; Small Cause Court; and special adhesive.
Deputy Store-keeper aided by—		Receipt stamps; certificates, *hundis*, adhesive Court fees; High Court service; notarial; High Court notarial; Public Works Department, and Customs Bonds.
1 Assistant Store-keeper on	Rs. 40—4—60	
1 Ditto ditto	30—2—40	
Assistant Packer . . .	Rs. 60—4—80	Non-Judicial; impressed Court fees; golah rent; cattle pound; and salt bonds.
Assistant Store-keeper . .	Rs. 30—2—40	Copy; forest; Accountant-General, Bengal, cheques; ferry kabulyats; and clip punches.

These men keep the open stock in various almirahs, the keys of which they hand every night to the Store-keeper.

It has already been seen that an indent on receipt goes first to the Correspondence Branch (and on to the Postage and Telegraph Branch if concerned with them). After check there and receipt of the orders of the Superintendent as to the quantities to be supplied, it comes to the Store and is dealt with by one or other of the stock clerks noted above. They enter it in an Indent Register and make over to the† Store Accounts Branch to make out invoices and chalans and to enter in the Chalan Register. The indent accompanied by these documents then returns to the stock clerks, who mass together the requirements of some 10 chalans, or so, and take them out in batches from the almirahs.

† *i.e.*, in the Store itself; not the General Accounts Branch.

These batches of stamps are ordinarily made over to one or other of the six men marginally noted, who may suitably be designated sorters. They distribute them according to the figures of each chalan. The stock clerks then roughly check the distribution and tying up each chalan and invoice with the stamps belonging to it, send on the bundle to the packers at the same time giving information of the stamps issued to the accountants.

	Rs.
1 Muharrir	20—2—30
5 Counters	15—1—20

If these six men cannot cope with the work, some of the counters, referred to below, are deputed to assist them; if there is not sufficient work for the six, they help the other counters.

The accountants are eight in number as shown in the margin. These men have an elaborate system of registers to maintain, varying to some extent with the stamps of different kinds, but the statement below shows in respect of each class what registers are maintained by them. Practically, the Accountants keep the stock accounts of the store.

	Rs.
1 Assistant Store-keeper	75
2 Assistant Store-keepers	30—2—40
2 Sarkars	20—2—30
3 Counters	15—1—20

Class of Stamps.	Indent entry register.	Chalan entry register.	Daily issue register.	Receipt, issue and balance register.	Register of cases opened or taken from unopened store.	Invoice register, unopened store.	Press account register.	Register of damaged and unserviceable stamps returned by treasuries.	Register of unopened cases in stock.	Account of unopened stock in quantity and value.
1	2	3	4	5	6	7	8	9	10	11
Cattle-pound, gola rent, Customs bond, opium pass, salt bond, and non-judicial	1	1	1	1	1	1	...			
Certificate	1	1	1	1	...	...	1			
Foreign bill, share transfer, notarial, Revenue, hundi, special adhesive, advocate, bills of lading, Public Works Department, and Accountant-General, Bengal, cheques	1	1	1	1	1	5	1	1	...	...
Forest stamps	1	1	1	1	...	...	1			
Ferry kabuliyat	1	1	1	1	...	...	1			
Adhesive Court fee	1	1	1	1	1	1	...			
Impressed Court-fee	1	1	1	1	1	1	...			
Copy stamps	1	1	1	1	1	1	1			
Native States (general)*	...	...	...	...	...	...	1	...	...	...
Postage	1	1	1	1	1	13	1			
Service	1	1	1	1	1	2	...	1	...	...
Postal service	...	...	...	1	...	...	...			
Telegraph	1	1	1	1	1	1	...	1	...	...
Clip punches	1	1	1	1	...	...	...	...	1	...
Whole stock	...	...	...	...	...	...	...	...	...	1
Cards, envelopes, and wrappers	...	...	...	...	...	...	...	...	...	1
Postage labels	...	...	...	...	...	...	...	...	...	1
Service	...	...	...	...	...	...	...	...	...	1
Telegraph	...	...	...	...	...	...	...	...	...	1
Court-fees	...	...	...	...	...	...	...	...	...	1
Revenue	...	...	...	...	...	...	...	...	...	1
Special adhesive, share transfer and foreign bill	...	...	...	...	...	...	...	...	...	1
Hundi	...	...	...	...	...	...	...	...	...	1
Non-judicial	...	...	...	...	...	...	...	...	...	1
Copy	...	...	...	...	...	...	...	...	...	1

Miscellaneous Registers.

Postage and telegraph—English consignment memo. book	1
General and Court-fees ditto ditto	1
English packing account copy of	1
Account of postage stamps under double lock	1
Weekly account of receipts and issues of postage stamps in open store	1
Ditto ditto service ditto	1
Monthly cash balance	1
Contingent register	1
Do. voucher book	1
Postal money order	2
Register of disposal of stamps received from treasuries	1
Purchase order book	1

These show name of steamers, date of receipt in store, number of cases, date of issue and balance.

There is also a considerable amount of other counting done in the store. The contents of almost every case, as it is opened, have to be counted; the issues to the Press and the receipts from them have to be verified on each occasion; similarly stamps received back from treasuries have to be counted on receipt. Whenever stamps are sent out by rail or boat or to any office in Calcutta, the consignment is accompanied by a counter. Of these there are ten as noted in the margin.

	Rs.
*1 Muharrir	20—2—30
1 Sarkar	20—2—30
8 Counters	15—1—20

* Also works half his time as an Accountant in the store.

The packing staff is detailed on the margin. The subordinates will be considered separately These men receive the bundles of stamps with their chalans from the stock clerks, but give no receipt for them, the responsibility of the store-keeper being taken to extend throughout the store. They open the bundles and make over the stamps to the daftaries, who put paper bands round the stamps of each denomination. Each packer then enter the stamps issued in his chalan register (a daily abstract register of which is also kept). The stamps are then counted by the counters and compared with the chalan to the correctness of

	Rs.
1 Head packer	75—10—125
1 Assistant store-keeper	60— 4— 80
2 Counters	15— 1— 20

which the packers certify. The daftaries then make up sealed packages of the stamps which are then packed, nailed down and soldered (if in cases) and sealed down and addressed. They are weighed in the stationery store for want of accommodation in the stamp store, and then despatched.

Register of cases issued.
Do. parcels issued.
Do. cases and parcels despatched.
Do. work of coolie contractor.
Do. cases supplied by contractor.
Account of service postage.

The registers kept in connection with their despatch are noted on the margin. During the year 1901-02, 7,200 cases were despatched and 3,200 parcels.

28. *Recommendations.*—The Superintendent of Stamps reports that it is in the packing branch that the branch fails. They constantly fall into arrears and demoralise the whole working of the store. Last year special help to clear off arrears was given for a month, and it has been again asked for this year. Such expedients are only unsatisfactory makeshifts. Mr. Manson proposes an additional assistant packer and another counter to work with him. This may be agreed to.

29. *Subordinates.*—The subordinates working in the department are noticed briefly below.

Jamadar.—One on Rs. 12—15 in charge of the whole store.

Darwans.—Two on Rs. 7; the work of all the darwans in the office will be considered together. There are five outside gates in all to be guarded.

Daftaries.—Four on Rs. 9; one works in the correspondence branch, and three in the store (two specially with the packers).

Farash.—One on Rs. 6.

Sweeper.—One on Rs. 6.

Carpenters.—Two on Rs. 10; work with the packers.

Peons.—Permanent, one on Rs. 9 and three on Rs. 8; or four in all; one works with the Superintendent, two with the Assistant Superintendent, and one in the correspondence branch. Temporary, one on Rs. 7 and one on Rs. 6. These men are paid out of contingencies, which is irregular. One works with the Superintendent and one in the correspondence office.

Coolies.—Permanent, two on Rs. 8, three on Rs. 7, four on Rs. 6, or nine in all; four work with the packers and five in the rest of the store. Temporary, one on Rs 6, paid from the contingencies of the Form Store, but working in the Record Room of the Stamp Department. This too is irregular.

30. *Recommendations.*—Mr. Manson would propose an additional daftary in the packing department; and two more coolies to work with the additional packer suggested above. He would also add another sweeper, and make permanent the two temporary peons and the temporary cooly for the Record Room, who are at present working irregularly. The staff of six peons would then be distributed as shown in the margin. The recommendations may be accepted.

With Superintendent	1
With Assistant Superintendent	1
For town delivery work	1
Correspondence Branch	1
Accounts (General) „	1
Postage and Telegraph Branch	1
	6

STATIONERY.

31. In the Stationery Office there are seven branches, which are considered in detail below. The number of officers in each is shown in the margin.

Branch.	No. of Officer. Rs.
Correspondence	10
Indent	8
Accounts	26
Store Examiner	9
Periodicals	3
Rubber stamps	2
Store	30
Subordinates, peons, etc.	29*
Total	117

32. *Correspondence.*—The establishment entertained is as follows:—

Establishment.

Permanent:

Designation.	Pay. Rs.
1 Head clerk	50—4—70
1 Record-keeper	30—2—40
1 Assistant Record-keeper	20—2—30
1 Despatcher	30—2—40
3 Copyists	20—2—30
1 Cashier	40—4—60
8	Mean Total 305

Temporary.

1 Assistant Record-keeper	30
1 Sarkar	20
Total 10	Total 355

* Including one Darwan paid out of contingencies (*vide* paragraph 123).

33. In 1885 a Committee sat with Mr. Samuells as President, and in Government order No. 976, dated the 15th March 1886, their recommendations in this respect were accepted. The permanent staff dates from then, though the only alteration in it then made was the addition of one copyist. Practically, therefore, it is of older date. Sanctions under which entertained.

The temporary establishment of one Assistant Record-keeper was first sanctioned for one year in Government order No. 1936 Mis., dated the 23rd March 1900; on a representation as to the increase in the work to be done, and has continued since, the last orders regarding the post being Government order No. 6029 Mis., dated the 31st December 1901. Statistics of work.

34. The following figures indicate to some extent the work to be done in this branch:—

	1870-71.	1881-82.	1890-91.	1900-1901.	1901-1902.
Number of letters received	3,973	7,345	8,680	14,315	15,820
" " " issued	3,756	6,290	7,021	10,563	10,936
" " indents received	2,677	Not available	5,291	9,230	9,207
" " advices issued	Not available		*5 633	7,087	7,437

35. All letters for the Department are received and opened by the Assistant Record-keeper (permanent) and average about 70 daily. He distributes them to the different branches and keeps registers of indents received, of receipted invoices received, and of parcels and registered letters received. The temporary Assistant Record-keeper writes the register of letters received in this branch (about 60 daily), and the Head Clerk notes on them and puts them up for orders and drafts. The Head Clerk in addition has the drafting of reports, the preparation of indents, tender forms and contracts, and general supervision. Nature of work.

The three copyists fair-copy letters, also assisting the Head Clerk and despatcher.

When copied, letters are registered in the register of letters issued, by the Assistant Record-keeper (permanent) and indexed, after which they pass to the despatcher.

The despatcher has heavy work. He despatches all letters and gets bills of lading signed by the merchants concerned and returned. Type-writers sent out for repairs pass through him. The postage stamp account and peons' delivery book are kept by him, and he prepares advices to accompany all consignments by river and rail. These are said to be numerous, and the writing of them is scarcely the legitimate duty of a despatcher. He has to issue about 3,000 price lists to all indenting officers once a year, and about 2,500 correction slips once a quarter.

The Record-keeper keeps all the records. There is no special record room, and the papers are reported not to be well arranged. There is no file or collection system of correspondence, the letters being kept in monthly bundles. The Record-keeper gets out references and prepares daily and weekly lists of letters outstanding and notes the method of disposal in the register of letters received, and issues reminders. He also keeps the register of complaints made by indenting officers.

The cashier keeps the contingency money (Rs. 450) and the cash, suspense, and deposit accounts. He furnishes a security of Rs. 3,000 (Rs. 1,000 in cash and Rs. 2,000 by sureties). He pays all contingent bills and receives the cash for stationery sold, or deposited as security or earnest money, and pays it into the bank. He keeps the office stationery.

36. *Recommedations.*—Mr. Manson advises the entertainment of an additional second clerk who will assist the Head Clerk, and the conversion of one Assistant Record-keeper into a third clerk, to be paid accordingly, as an assistant to the despatcher. It is proposed that one copyist should be paid as a typist. He would also give the cashier a sarkar under him. This in fact is no new appointment, as the sarkar is already so working although borne on the Stationery Store establishment (*vide* paragraph 65—sarkars). His name may be inserted in this branch, to which he properly belongs. The other proposals are reasonable and may be adopted. The temporary Assistant Record-keeper should be made permanent.

37. *Indent checking.*—The strength of the staff is shown below:— Establishment.

Permanent.

	Designation.	Pay. Rs.
1	Head indent checker	80—4—100
1	Assistant do.	50—5— 75
1	Ditto do.	40—4— 60
2	Assistant checkers	30—2— 40
1	Assistant checker	20—2— 30
6		Mean Total = 321-4

Temporary.

2	Assistant checkers	30
TOTAL 8		TOTAL 381-4

* Figures for 1893-94 as those for 1890-91 are not available.

Sanctions under which entertained.

38. On the report of Mr. Samuells' Committee of 1885, already referred to, the establishment marginally noted, was allowed in Government order No. 976, dated the 15th March 1886. The only changes made were an increase to the pay of the head checker (previously Rs. 60—80) and the addition of the assistant on Rs. 50—75.

		Rs.
1	Head checker	80—4—100
1	Assistant checker	50—5—75
1	Ditto	40—4—60
1	Ditto	30—2—40
1	Ditto	20—2—30

On the representation of increase of work submitted with Board's letter No. 321 B., dated the 7th April 1898, another assistant checker on Rs. 30—40 was sanctioned in Government order No. 54 Mis., dated the 3rd January 1894.

The two temporary assistants were originally sanctioned in 1899 for three months only, in order to clear off arrears. They have been working since on various renewed sanctions, the most recent being Government order No. 6029 Mis., dated the 31st December 1901.

Government order No. 4719 Mis., dated the 16th August 1899.

Statistics of work.

39. The figures below indicate generally the work in this branch :—

	1870-71.	1881-82.	1890-91.	1900-1901.	1901-1902.
Number of indenting officers	1,700	2,700	3,000	4,200	4,300
Do. of indents received	2,677	Not available	5,291	9,230	9,207
Do. of invoices issued			15,712 (1892-93)	10,267	11,265

Nature of work.

40. The indents come to this branch from the correspondence branch and are registered in one register for indents of all kinds, and indexed, the number and date of the indent of the previous year being at the same time noted upon them for the assistance of the checkers. They are then checked by the head checker and two of the assistants (one on Rs. 50—75; the other on Rs. 40—60), and sent to the store for supply.

After supply, the indents returned to this branch, and invoices are prepared of the articles sent. The work is done by two assistants (the one on Rs. 30—40; the other on Rs. 20—30). They also prepare lists of articles due on the indent, but not then supplied, which are made over to the Store Issue clerks for supply as articles come to hand; and issue notices to officers at the Presidency to take delivery. The indents are then made over to the Accounts Branch.

Other miscellaneous work performed in the branch is correspondence concerning indents, with a register of letters received; the maintenance of a list of all sanctions to supply; and the preparation of quarterly correction lists to the Stationery Manual.

The work of the two temporary assistants is ordinarily confined to dealing with the Jail Press indents, about 2,000 yearly, the figures of which are included in the total of indents received that is given above. They keep a register of such and deal with them as is done in the case of ordinary indents, with the addition that they are checked with the estimates of materials required prepared in the Forms Branch.

41. *Recommendations.*—Mr. Manson notes that the work is very heavy, while it demands the exercise of care and intelligence. He would make the temporary establishment permanent and would give an extra assistant. This may be agreed to.

Establishment.

42. *Accounts.*—Details of the clerks working in this branch are furnished below :—

Permanent.

	Designation.	Pay. Rs.
1	Chief Accountant	85—3—100
1	Assistant do.	50—4—70
1	Do. do.	40—4—60
2	Assistant Accountants	35—2—45
9	Do. do.	30—2—40
2	Do. do.	25—2—35
2	Do. do.	20—2—30
1	Assistant Accountant	40
1	Do. do.	30
20	Mean Total =	828-12

Temporary.

		Rs.
2	Assistant Accountants	50
1	Assistant Accountant	40
1	Do. do.	30
4	Total	170

Special.

			Rs.
†1	Assistant Accountant	. . . . .	50
†1	Do. do	. . . . .	30
2		Total .	20†
*Total 26		GRAND TOTAL .	1,018-12

As classified according to the sections into which the branch is divided, the staff may be stated as follows :—

		Rs.
Issue section	1 Issue Clerk (temporary)	50
	2 Issue Clerks	30—2—40
	2 Ditto	25—2—35
	2 Ditto	20—2—30
Book section	1 Book Clerk	40—4—60
	1 Ditto	35—2—45
	4 Book Clerks	30—2—40
General section	1 Accountant	50—4—70
	1 Assistant Accountant (temporary)	50
	1 Ditto ditto	30—2—40
	1 Ditto ditto (temporary)	40
	2 Assistant Accountants (1 temporary)	30
Ledger, section	1 Ledger-keeper	85—3—100
	1 Assistant ledger keeper	35—2— 45
	2 Assistant ledger-keepers	30—2— 40
	1 Assistant ledger-keeper	40
Special	1 Ditto ditto	50
	1 Ditto ditto	30

43. The establishment entertained at the time of Mr. Samuells' Committee is shown on the margin, and the only addition accepted by Government on their recommendation was that of one other assistant on Rs. 30—40 (Government order No. 976, dated the 15th March 1886).

Sanctions under which working.

Rs.	
1 Head Accountant	50—4—70
1 Assistant Accountant	40—4—60
2 Assistant Accountants	35—2—45
7 Ditto ditto	30—2—40
2 Ditto ditto	25—2—35
2 Ditto ditto	20—2—30
15	

In India Resolution No. 4674, dated the 3rd September 1887, a statement and brief review were prescribed in respect of all stationery supplied to officers under the Government of India. To enable this to be prepared, a clerk on Rs. 40—60 was sanctioned.

Government order No. $\frac{1 E}{1}$ 17, dated the 4th December 1889.

On the representation of the Board, contained in their letter No. 321B., dated the 7th April 1893, Government raised the pay of the Chief Accountant from Rs. 40—60 to Rs. 85—100, and allowed another clerk on Rs. 30—40.

Government order No. 54Mis., dated the 3rd January 1894.

In Government order No. 4156, dated the 3rd August 1896, two temporary clerks on Rs. 40 and 30 respectively were allowed in order to enable effect to be given to Sir Charles Elliott's orders (No. 615T.—F., dated the 29th September 1895) that accounts should be kept separately for English and country articles. These two men were recently made permanent in Government order No. 973Mis., dated the 10th February 1902.

On the facts submitted with Board's letter No. 137B., dated the 13th February 1900, Government allowed an additional temporary assistant at Rs. 50, and another at Rs. 30, and these have continued since, the last sanction being Government order No. 6029Mis., dated the 31st December 1901.

Government order No. 1936Mis., dated the 23rd March 1900.

Upon the report submitted by the Board with their letter No. 361B., dated the 22nd March 1902, representing the need for extra help in compiling revised Statement A of the annual statistics prescribed by the Government of India on the working of the Stationery Department, Government allowed a temporary clerk on Rs. 50 and another on Rs. 40.

Government order No. 2814Mis., dated the 12th April 1902.

The special establishment was sanctioned under Government order No. 1265, dated the 6th March 1891, allowing two clerks (one on Rs. 50 and one on Rs. 30) for three months, at any time during the year, to compile statements of values for the annual administration report.

This does not agree with the number of employés shown in this branch in Board's letter No. 538 B., dated the 1st May 1902, *i.e.*, 22; but the two special clerks not being permanent men were not then included, and the two men sanctioned recently in connection with Statement A of the annual statistics had not then been engaged. Deducting them, the figures agree.

† This is the monthly total for the year. The men are employed for three months only this year in

Statistics of work.

44. It is not easy to represent statistically the work in this branch, but the following figures are given as affording some indication of its volume :—

	1870-71.	1880-81.	1890-91.	1900-1901.
	Rs.	Rs.	Rs.	Rs.
Value of stationery received, including opening balance	20,75,962	25,71,263	26,95,465	39,52,235
Value of stationery issued . .	7,69,132	15,08,261	20,71,609	30,92,770
Balance in stock at close of year .	13,06,830	10,62,992	6,23,856	8,59,465

Nature of work.

45. As already stated, indents reach the Accounts Branch through the Indent Branch. They are registered on receipt there and go first to the—

		Rs.
1	Issue Clerk (temporary) . .	50
2	Do. Clerks . .	30—2—40
2	Do. do. . .	25—2—35
2	Do. do. . .	20—2—30
7		

Provinces.
1. India.
2. Bengal.
3. United Provinces.
4. Punjab.
5. Central Provinces.
6. Assam.
7. Upper Burma.
8. Lower Burma.
9. Madras and Bombay.

Miscellaneous.
10. Cash sales.
11. Transfer Accounts.
12. China.
13. Census.
14. Postal Department.
15. Telegraph Department.
16. Suspense.

Presses.
17. India.
18. Contract.
19. Simla.
20. Postal.
21. Bengal Secretariat.
22. Presidency Jail.
23. United Provinces.
24. Punjab.
25. Central Provinces.
26. Assam.
27. Burma.

Issue Section.—Indents are here classified according to the different administrations (1) generally and (2) for each provincial press. They are then entered in quantities in a corresponding register of issues which is maintained in 27* main divisions and over 500 sub-parts. In each part there are over 1,500 different items of stationery. These have to be totalled monthly in each item for each administration or department and carried over to a monthly abstract. This is then reconciled with the store accounts and totalled and carried over to a departmental abstract. The indents then go on to the Book Section, but finally return here to be filed according to administrations and presses.

The work in connection with revised Statement A of the annual report for which the extra establishment was sanctioned temporarily in Government order No. 2814Mis., dated the 12th April 1902, referred to above, is done in this branch. It necessitates the keeping of four special registers corresponding to the classification—Imperial, Provincial, Local, and Miscellaneous.

Book Section.—This section first classifies the indents according to provinces (10 in number) and service heads (about 28) under each. They then value them, item by item, according to the fixed rates, enter the values in the indent, and total. The totals are then carried to a register similarly classified. For rubber stamps there is a separate set of similar registers.

		Rs.
1	Book Clerk	40—4—60
1	Do. do.	35—2—45
4	Do. Clerks	30—2—40
6		

The rest of their work mainly consists in furnishing statements to different officers of the cost of stationery supplied them. Of these, the most important are the following :—

(*a*) To each province (10) in December annually, a revised estimate of cost of stationery to be supplied during the current year and a forecast for the succeeding year.
(*b*) To the same in June, a statement of the actual value of stationery supplied in the previous year [both these are in duplicate—(1) stationery, (2) rubber stamps].
(*c*) A consolidated statement of (*b*) to the Controller-General.
(*d*) Annual statements of cost of stationery supplied during the previous year to over 300 individual officers and incorporated local funds.
(*e*) Figures for each provincial report on the consumption of stationery.
(*f*) Statements of consumption of stationery (values) to the different† presses and to the Postal and Telegraph Departments, some monthly, some quarterly, some half-yearly.

† Except the three India presses, Calcutta, Contract, and Simla—which get a similar statement through the General Section, to be noticed below.

General Section.—Two Accountants in this section (one on Rs. 40 and the other on Rs. 30—40) deal with the indents from officers who have to pay for their supplies. They value them and inform the officer of the cost, and he either pays in cash or by transfer for which bills accordingly are made out. They compile advices of supplies to paying officers, and in the cases of supplies to the Military Department, issue credit notes against the freights. The local account officers are informed monthly of the cost of such supplies and the three India presses (see above) are given similar information with regard to themselves. Departmental salary bills, establishment statements, refund bills (when necessary) to paying officers and annual statements of cash sales (for the yearly report) are prepared.

		Rs.
1	Accountant	50—4—70
1	Assistant Accountant (temporary)	50
1	Ditto ditto .	30—2—40
1	Ditto ditto .	40
2	Ditto ditto (temporary)	30
6		

Two Accountants (one on Rs. 50 to 70 and the other on Rs. 50) deal with contractors' bills which are registered here and chalans* of the articles supplied under them are examined; values are calculated and entered and the bills passed. The Accountant General is advised of payments and all chalans and duplicate bills are filed. The miscellaneous work shown in the margin is done.

* This chalan is prepared in the Store Examiner's office for quantities. It goes with the articles to the Store and then comes here.

Compilation of—
Coast trade returns of stationery despatched.
Quarterly return of purchase.
Budget estimates.
Verification statements.
Shortage statement (annual).
Lists of unpaid bills (monthly).

Two Accountants (on Rs. 30 ach) register the indents on receipt and keep the files of acknowledgments. They keep a register of short receipts, send remainders for receipts not received, and examine receipts before they are filed.

Ledger Section.—Three Ledger-keepers (one on Rs. 35 to 45 and two on Rs. 30 to 40 each) check the entries in the store receipts with the chalan statements of the Store Examiner (referred to above) and maintain the registers marginally noted, posting the total receipts and issues in the ledger, of which the monthly balance is reconciled with the store accounts. They compile several statements for the administration report, as also the price-lists, and check the re-valuation statements of old stock.

	Rs.
1 Ledger-keeper	85—3—100
1 Assistant Ledger-keeper	35—2— 45
2 Assistant Ledger-keepers	30—2— 40
1 Assistant Ledger-keeper (temporary).	40

Register of local purchases.
Ditto imported stores.
Ditto returned articles.
Ditto manufactured articles.
Ditto adjustment.

One Ledger-keeper (on Rs. 40) compiles and checks statements for the annual consumption report and assists generally in checking returns and statements.

The Chief Accountant (on Rs. 85—100) verifies the store balances with the ledger which he adjusts. He checks the entries in the invoices with the packing accounts, checks the price-lists, the value of invoices, and payments made in England; prepares an annual statement of expenditure in England, and checks the home forecast and all statements; prepares the administration and consumption reports, the schedules of contract rates for country articles, and the comparative cost of English and country articles. He deals with the letters on the subject of accounts and exercises general supervision over the branch.

46. *Recommendations.*—The Superintendent requests that the temporary establishment should be made permanent (the special establishment remaining as it is), and that an additional assistant may be given. The need of such is said to be keenly felt in connection with the writing of bills and the keeping of receipts. The recommendations may be accepted.

47. *Store Examiner's Office.*—The Store Examiner and his assistants are as follows:— Establishment.

Permanent.

Designation.	Pay. Rs.
1 Store Examiner	250
1 Assistant Examiner	20—2—30
1 Ditto	15—1—20
3 Sorters	10
6 *Mean Total*	= *326-4*

Temporary.

	Rs.
1 Assistant Store Examiner	40—4—60
2 Sorters	10
3 *Mean Total*	= 75
9	*401-4*

48. Under Government order No. 902T.—F., dated the 6th June 1883, the establishment marginally noted was sanctioned, but in 1891 under Government order No. 1265, dated the 6th March 1891, another assistant on Rs. 15—20 and another Packer on Rs. 10 (called more suitably a Sorter) were added. Sanctions under which working.

	Rs.
1 Store Examiner	150—200
1 Assistant Examiner	20—30
2 Packers	10

In 1893 by Government order No. 3977 Mis., dated the 18th August 1893, the pay of the Store Examiner was raised to Rs. 250 on account of the increase in his responsibilities.

* The temporary establishment was allowed up to the year 1902-1903 by Government order No. 3650 Mis., dated the 1st August 1902.

Statistics of work.

49. Some idea of the development of the work in the branch can be obtained from the following figures:—

Year.	Number of mills supplying paper.	Number of kinds of paper supplied.	Quantity of paper supplied in tons.	Number of varieties of other articles supplied by contractors.	Number of supply orders issued on contractors.	Number of chalans covering supplies to store.	Total value of local purchase.
1	2	3	4	5	6	7	8
							Rs.
1883-84 . . .	3	4	1,000	19	Not known.	668	4,74,889
1890-91 . .	4	12	3,647	38	409	1,250	14,15,609
1900-1901 . .	5	16	4,663	51	852	3,139	24,28,381

Nature of work.

50. This branch, on requisition by the Store keeper, issues orders to, and receive supplies from, the local mills and contractors. Separate order books for each mill, and one for all other contractors are maintained. Articles on arrival are gone through by the Sorters, and the Store Examiner then checks them and reports to the Superintendent whether they may be passed or rejected. On receiving orders from the Superintendent he either passes them on to the store or returns them to the contractors with the necessary letters. He also reports on all complaints; examines type-writers returned for repairs; and tests samples filed with tenders for contracts.

The 1st Assistant is mainly concerned with the local purchase of European-made articles. He has to constantly visit the bazar to ascertain rates and to make purchases when the rates are sanctioned. He keeps the registers marginally noted and helps the Store Examiner in drafting. He gives contractors *kutcha* receipts for articles supplied pending the formal receipt from the store.

Register of letters received.
Ditto type-writers for repairs.
Ditto local purchase of European stores.

The 2nd Assistant helps the Store Examiner in examining articles and keeps a daily register of the stores passed, together with a register of chalans of papers to be rejected or overhauled. He notes in the order book the quantities as supplied against each order and checks the figures in the return of purchases.

The temporary establishment is of quite recent date.

51. *Recommendations.*—Mr. Manson proposes that the temporary establishment recently allowed should be made permanent. He represents that at present there is a block of work in this branch which prejudicially affects the whole department. He specially instances the extended use of type-writers as adding largely to the work, and states that one of the present assistants is almost entirely occupied in the local purchase of European-made articles and the other by the clerical work. It is obvious that if supervision in this branch is slack the effects may be disastrous. The Superintendent's proposals may be agreed to.

Establishment.

52. *Periodicals.*—The clerks working in this branch are shown below:—

Permanent.

Designation.	Pay. Rs.
1st Assistant	40—4—60
2nd Ditto	30—2—40
3rd Ditto*.	20—2—30
3	*Mean Total* . *120*

Sanction under which working.

53. By the Resolution of the Government of India No. 5967, dated the 1st November 1888, the duties in connection with the supply of, and the payment for, newspapers and periodicals to public offices were entrusted to the Superintendent of Stationery, and he was first of all, as a temporary measure, given an extra clerk on Rs. 30—40. Subsequently a 2nd clerk on Rs. 20—30 was allowed. In their letter No. 748 B., dated the 6th October 1890, the Board noticed the extra duties imposed by the supply of military school books and the submission of various statements called for, and asked for the establishment now working. To this Government agreed.

Government order No. 382, dated the 4th March 1889.

Government order No. 988, dated the 24th June 1889.

Government order No. 1807, dated the 28th November 1890.

tistics of work.

54. The following statistics indicate the work in the branch:—

	1889-90.	1890-91.	1900-01.
Number of Controlling Officers entitled to order supplies to officers subordinate to them	26	28	44
Number of officers supplied . .	1,056	1,123	1,470
Number of letters received . . .	3,374*	2,607	2,292
Number of letters issued . . .	4,596*	2,514	2,634
	Rs.	Rs.	Rs.
Expenditure involved	49,739	78,148	1,24,462
Number of bills	Not available	713	1,586

* The large correspondence in this year was due to the new organisation of the department.

55. The 1st Assistant (Rs. 40—60) prepares the annual list of periodicals required and calls for tenders for the supply of European newspapers and military school-books. He issues orders for supplies and passes the bills. Requisitions are checked by him and the correspondence dealt with. Nature of work.

The 2nd Assistant (Rs. 30—40) keeps the register of bills and sends advices of payments to the Accountant-General. He supplies the Accountant-General with quarterly statements of expenditure, and monthly statements of the cost of periodicals to each controlling officer in the whole of India except Madras and Bombay. He prepares contingent bills and issues reminders.

The 3rd Assistant works as Record-keeper and Copyist. He keeps a register of letters received, puts up references, and copies and despatches letters, writing the register of letters issued. The correspondence is in his charge and he keeps up the list of sanctions to supply. He prepares the annual returns for every Administration supplied and for the departments under the Government of India (about 36), and prepares an annual circular to all requiring officers informing them of the cost of their supplies and enquiring if there were any complaints as to the receipts.

56. Mr. Manson proposes no numerical increase to the staff though he notes that if the expansion of the work continues an additional clerk will be required. For the present, however, things may be left as they are. Recommendations.

57. *Rubber Stamps.*—The following staff is entertained in this Branch :— Establishment.

Permanent.

Designation.	Pay.
	Rs.
1st Assistant	30—2—40
Temporary.	
2nd Assistant	25
2 *Mean Total*	*62-8*

58. By Resolution No. 1005, dated the 28th February 1890, of the Government of India, the supply of rubber stamps was entrusted to the Superintendent of Stationery and in Government order No. Stat. $\frac{1\text{-E}}{1}$O, dated the 27th May 1890, a clerk on Rs. 30—40 was sanctioned for the work. Subsequently, on the representation of the Board, contained in their letter No. 1101B, dated the 8th October 1901, as to the increase in the work to be done, Government sanctioned a temporary additional clerk on Rs. 25. Sanction under which working.

Government order No. 1684 T. F., dated the 6th November 1901.

59. The following figures are furnished of the work done :— Statistics of work.

	1890-91.	1900-1901.
Number of indents	776	1,742
Number of rubber stamps supplied	1,712	7,368
Expenditure involved	Rs. 7,104	Rs. 17,095
Number of letters received	577	1,246
Ditto issued	1,733	3,125*

* Includes formal orders and advices.

60. Letters concerning rubber stamps are received and registered in this Branch and disposed of, including their despatch and maintenance of the old correspondence. Similar indents are checked, and orders for supply obtained on them, after which they are registered and classified according to the eight Administrations shown in margin. A register of orders issued to contractors is kept, distinguishing between those paid by cash and transfer respectively, and bills are checked and passed, noted in the register of indents and advised to the Accountant-General. Arrangements for the fresh contracts are made from time to time and figures are compiled for the annual report. Nature of work.

India.
Bengal.
Burma.
Assam.
Central Provinces.
United Provinces.
North-Western Frontier.
Punjab.

61. Mr. Manson proposes that the temporary clerk should be made permanent and this is fully justified. The work of the branch is growing fast and may demand further additions in the near future. Recommendations.

62. *Store.*—The establishment maintained in the Stationery store is shown below :— Establishment.

Permanent.

Designation.	Pay.
	Rs.
1 Storekeeper	175—10-225
1 Deputy Storekeeper	45— 4— 65
1 Country-paper Stock Clerk	20— 2— 30
1 Godown Sarkar	30— 2— 40
1 Ditto	20
1 Ditto	16
1 Issue Clerk	20— 2— 30
1 Packing Clerk	40— 2— 50
1 Ditto	35
1 Markman	14
1 Despatching Clerk	40— 2— 50
2 Sarkars	15— 1— 20
1 Store Accountant	40— 2— 50
1 Ditto	30— 2— 40
2 Ditto	20— 2— 30
17 *Mean Total*	*72-8*

Temporary.

Designation.	Pay. Rs.
1 Issue Clerk	50
1 Ditto	30
1 Stock Clerk	40
1 Ditto	50
1 Packing Clerk	20
1 Ditto	30
1 Ditto (for 6 months)	25
1 Despatching Clerk	20
1 Assistant Godown Sarkar (for 6 months)	20
1 Consumption Register-keeper	40
3 Packers at Rs. 10	30
13	322-8
Total 30	TOTAL . 1,055

Sanctions under which working.

63. The Report of Mr. Samuells' Committee, dated the 5th October 1885, already referred to, noticed certain defects in the store due to want of accommodation and desired to bring the temporary * establishment then entertained on to the permanent list, and to raise the darwan's pay Re. 1 a month. Government, however, would not accept their recommendation and merely raised the pay of one darwan. They kept the temporary staff as it was because they were of opinion that when the accommodation was improved, it might be revised and reduced. The establishment as then sanctioned permanently is shown on the margin, *i.e.*, the previously existing establishment with these two very small changes. The temporary staff continued as noted above.

	Rs.
*1 Issue Clerk	50
1 Stock Clerk	40
1 Packing Clerk	20
1 Despatching Clerk	20
2 Godown Sarkars at Rs. 20 each	40
3 Darwans at Rs. 7 each	21
9	

Government order No. 976, dated 15th March 1886.

	Rs.
1 Storekeeper	175—10—225
1 Deputy Storekeeper	45— 4— 65
1 Country paper Stock Clerk	20— 2— 30
1 Godown Sarkar	30— 2—
1 Ditto	20— 20
1 Ditto	16— 16
1 Issue Clerk	20— 2— 30
1 Packing Clerk	40 —
1 Markman	14— 14
1 Despatching Clerk	40— 2— 50
2 Sarkars at Rs. 15 to Rs. 20 each	30— 1— 40
1 Head Cooly	9— 9
13 Coolies at Rs. 7 each	91—91
3 Ditto at Rs. 6 each	18—18
1 Darwan	7— 7
1 Store Accountant	45—50
1 Ditto	30—40
2 Store Accountants at Rs. 20 to Rs. 30 each	40—60
34	

The next increase of establishment came in 1892, when on the representation that pending indents had gone up from 214 in the previous year to 444 at the same period of that under report, and that the complaints by indenting officers were many, Government agreed to the temporary addition marginally noted for one year. It has since been entertained to date under various sanctions (the most recent of which is contained in Government order No. 3826 Misc., dated the 8th August 1902), the Packing Clerk being made permanent under Government order No. 3977, dated 18th August 1893.

	Rs.
1 Stock Clerk on	50
1 Packing Clerk on	35
2	

Government order No. 2775 S. R., dated 29th July 1892.

In 1899, again, only on the representation of actual arrears, Government allowed the temporary entertainment of the additional assistance noted in the margin. That, too, is still working under renewed sanctions ending with Government order No. 6029 Misc., dated the 31st December 1901. Under Government order No. 4719 Misc., dated the 16th August 1899, three temporary packers on Rs. 10 each were allowed.

1 Issue Clerk, Rs. 30.
1 Packing and Checking Clerk, Rs. 30.
Government order No. 4719 Mis., dated 16th August 1899.

In 1900 Government allowed a consumption Register-keeper on Rs. 40 as a temporary measure, on the representation that without such it would be impossible to arrive at a correct estimate of stores in stock. This clerk also has been since retained, the latest sanction being contained in Government order No. 6029 Misc., dated the 31st December 1901.

Under Government order No. 2294 Mis., dated the 27th March 1902, an assistant packing clerk has been allowed temporarily for six months each year to clear off work before the store shuts down for stock-taking and to help to clear off arrears when it reopens.

By Government order No. 62 T.—F., dated the 18th April 1902, an assistant godown sarkar was allowed temporarily to look after the outside godowns which it was found necessary to rent in order to procure the extra accommodation that was urgently required.

Grouping together the men at present working under their different classes (irrespective of status and pay), the establishment is as noted on the margin. Matters are, however, complicated by the fact that men are employed on duties other than their names indicate. Thus *primâ facie* it might be supposed that the Stationery Stock Clerks numbered three, *i.e.*, the country paper stock clerk and two others. As a matter of fact, there are six men so employed, the additional three being one Accountant and two Sarkars. The Sarkars never seem to have been intended to act as Stock Clerks; in the papers their duties are referred to as looking after unopened godowns, cashing cheques at the Bank, and arranging local purchases in the bazar.

Storekeeper	1
Deputy Storekeeper	1
Country Paper Stock Clerk	1
Stock Clerks	2
Issue Clerks	3
Packing Clerks	5
Packers	3
Despatching Clerks	2
Consumption Register-keeper	1
Godown Sarkars	8
Markman	1
Store-Accountants	4
	32

64. Taking the figures of purchases, receipts, and issues for the two years 1885-1886 (the year of Mr. Samuells' Committee) and 1900-1901, the expansion in the work of the branch will be manifest as well as the importance of the financial interests with which it is entrusted. Statistics of work.

	1885-86.	1900-1901.
	Rs.	Rs.
Value of local purchases	7,31,930	24,28,381
Do. of imported stores	4,56,163	5,49,564
Do. of articles issued	19,80,619*	30,67,650

* NOTE.—There was an unusually large balance at the commencement of the year; hence issues largely exceeded receipts.

65. The nature of the work done can be easiest described by tracing the progress of an article through the store; there is some difference between the treatment of English and country articles. Nature of work.

Stock Clerks.

English stores arrive in boxes or bales at the godown. They then go first into unopened store (comprised in six separate † godowns). Here they are received by the Unopened Stock Clerk, who is really in the establishment as an Accountant on Rs. 20—30. He, with the assistance of a Sarkar, registers them, and arranges them in the different godowns. In 1900-1901 he dealt with 3,953 packages. His work is complicated by the separation of the godowns, but whether this defect was removed or not, there is always here work for one man (and possibly more) as Unopened Stock Clerk.

† The Board's opium godown.
One tin shed.
One South godown.
Lower floor of main Store.
One godown at the bonded warehouse.
One godown in Bentinck Street.

When it is necessary to take the boxes into open store, they are opened in the presence of the Storekeeper and made over to the Open Stock Clerks. Here they are handled by four men who have the handling and arranging of all articles in store and the passing of them out on indent to Issue Clerks.

(*a*) An English Miscellaneous article Stock Clerk on Rs. 40. He also keeps a few country articles. He has 665 different kinds of articles in hand (in addition there are subdivisions of the different kinds, *e.g.*, 24 kinds of inks, 8 kinds of cardboards, etc.), and taking June 1901 as a typical‡ month to estimate his work from, he had then to deal with 566 indents, covering 5,431 articles of 265 different kinds.

He keeps no register of receipts, but writes up a manuscript book of issues. He neither gives receipts for articles that he receives nor gets one for articles he gives out; this trait may be taken to be common to the whole store.

(*b*). Stock Clerk on Rs. 50. He is in charge of some articles (among them water-marked paper and Chubbs' locks) and a number of miscellaneous duties. Altogether he has 115 items in his control and in June 1901 dealt with 227 indents, comprising 1,397 articles of 80 different kinds. His other duties are as follows:—

(*i*) Charge of duplicate keys and maintaining register of same. In June 1901 he had to see to 143 keys.

(*ii*) Charge of register for the whole store of articles returned. From this he prepares a quarterly statement of articles to be sold. In June 1901 there were 27 such cases.

(*iii*) Charge of register of special articles locally made, showing issue of materials to manufacturers, and their receipt back. In June 1901 there were 32 such entries.

(*iv*) Charge of all letters received in Store from the Correspondence Department with which he deals. He keeps a diary register of them. During 1900-1901 he dealt with 3,743 letters.

‡ April and May are unusually heavy months, working off arrears that have accumulated while the store is shut down for stock-taking. By June these arrears are about cleared off. During January and February the Store is again extra busy clearing off indents in time for stock-taking.

(*c*) A Sarkar on Rs. 15—20 who deals with English and country inks of different varieties. He keeps neither register of issues or receipts. His proper duties as Sarkar are under the Cashier in a different block. If he were away, it is said the Issue Clerks would take out their own requirements.

(*d*) The Miscellaneous Country Article Store Clerk, really a Godown Sarkar, on Rs. 16. His duties are mainly in connection with country articles, but he keeps tho English articles marginally noted.

Marble paper.
Hand-made paper.
Thumb-impression articles.
India-rubber.

For straw and mill-boards, a very bulky portion of the English consignment, there is no special Stock Clerk. They usually issue direct from unopened store; an opened bale would be put in the open store.

Country paper comes under chalans from the mills and is taken delivery of by the Country Paper Stock Clerk on Rs. 20—30. He sends 5 per cent. to the Store Examiner and puts the rest in the receiving shed. He keeps a register of chalans received and in June 1901 he passed 158 chalans into store. When the 5 per cent. comes back from the Store Examiner, the whole chalan goes into store and a separate register of passed chalans is maintained. The same clerk remains in charge of the paper in store in the main building. The clerk has altogether 266 different descriptions of paper in his hands, and in June 1901 dealt with 278 indents covering 1,374 articles of 147 different kinds.

Miscellaneous country articles go first to the Store Examiner as already explained, and he, after passing them, sends them on into store through the Deputy Storekeeper. They are handled in store by four men:—

(*i*) The English Miscellaneous Articles Store Clerk, already referred to;
(*ii*) the Stock Clerk mentioned above;
(*iii*) the Ink Sarkar also mentioned, and
(*iv*) the Miscellaneous Country Articles Stock Clerk, really a godown sarkar, on Rs. 16 already referred to, as keeping a few English articles (marble paper, etc.) He has 199 different kinds of articles to look after, and in June 1901 dealt with 300 indents, covering 2,869 articles of different descriptions.

Taking all stores together, there is the following establishment dealing with them in open store (this excludes the Unopened Stock Clerk):—

Clerk.	Pay.	Number of descriptions or articles dealt with.	Number of indents supplied during June 1901.	Number of items covered by these indents.
	Rs.			
(*a*) English Miscellaneous Articles Stock Clerk .	40	665	566	5,431
(*b*) Stock Clerk	50	115	227	1,397
(*c*) Ink Sarkar	15—20	...	...	...
(*d*) Country Miscellaneous Stock Clerk . . .	16	199	300	2,869
(*e*) Country Paper Stock Clerk	20—30	266	278	1,374

After the Stock Clerks come the Issue Clerks. They receive indents passed by the Superintendent, and enter them in registers of indents received. They then send them to the Stock Clerks, who circulate them among themselves. As they supply items, they tick them off and send them down to the Issue Clerks, who collect them and check with the indent which is returned by the last Stock Clerk who has to deal with it. The Issue Clerks, after checking the supplies with the indent, fill up the column for quantity supplied and register the indent in a register of indents issued, as well as noting the quantity supplied in the register of indents received. The indent then passes to the Compilation Clerk, whose duties will be described separately. He returns the indent after compilation, and it goes by cooly (the clerk not accompanying), with the articles supplied, to the Packing Clerks who take them over.

Such are the duties proper of the Issue Clerks. They also have certain miscellaneous duties—

(*i*) They have to report on all *takids* received for supplies.
(*i*) They keep a daily account of indents received and disposed of for the Superintendent's information.
(*iii*) They deliver articles indented for by officers at the Presidency direct to their representatives, *i.e.*, these articles do not go throught the Packers. This is supposed to be done only on Tuesdays and Fridays. Practically it is done every day if necessary.
(*iv*) They keep a register of original English bales issues. When they receive a large indent, which they can judge will be satisfied by sending unopened English bales they send to the Unopened Stock Clerk. He communicates by slip what he issues, and sends the bales direct to the Packing Clerks. The Issue Clerks then make the necessary notes on the indent. There were 163 instances of this during 1900-1901.

For these duties there are three men—an Issue Clerk on Rs. 50, a Jail Press Issue Clerk Rs. 30, and an Assistant Issue Clerk on Rs. 20—30. The second man deals solely with the supply of stationery (mainly paper and binding materials) to the Jail Press. During 1900-1901 he dealt with 2,003 indents. In the first nine months of 1901-1902 he had dealt with 1,641.

The following figures give some idea of the work of the other two :—

Number of indents pending on 31st March 1900			351
Ditto	received during 1900-1901		11,328
Ditto	issued ditto	ditto	11,086
Ditto	for Presidency	ditto (delivered direct)	1,490

The duties of the Compilation Clerk have been already referred to. From the indents he receives from the Issue Clerks, he has to compile a statement of daily issues for each indent. He neither signs nor totals it, but sends to the Account Department. During June 1901, he compiled 1,142 indents comprising 13,318 items. He also returns Presidency indents to the Indent Checking Department and keeps a simple form of receipt book. For these duties there is one clerk on Rs. 30 to Rs. 40, who is down in the establishment as a Godown Sarkar.

Articles have now been traced to the Packing Department. The Packing Clerks on receipt of the articles with the indents, again check them. If correct they pack them, pencil on each package what it contains, and close the case. They keep a rough pencil memorandum of each indent dealt with, the number of cases in which it is packed and the contents of each. They then address and stick labels on the cases and mark a consecutive number on each. They then make over the closed cases to the Despatching Clerks. There is no system of distribution of indents; whoever is available deals with an indent that comes in except that water-marked paper and * "due" indents are always handled by the same man.

* *i.e.*, articles really due on previous indent, but supplied subsequently and not along with the rest of the indent to which they belong.

The Head Packing Clerk keeps a manuscript memorandum of consumption of packing cases and gives a daily receipt to the packing case contractor. He also puts up a daily account of work to the Superintendent through the Storekeeper.

For this work, there is the following establishment :—

			Rs.
Head	Packing Clerk		40—2—50
Assistant	ditto		35
Ditto	ditto		30
Ditto	ditto	(for six months)	25

During 1900-1901 they packed 11,702 cases and 2,334 parcels or 14,006 packages, covering 7,080 indents and 125,958 items.

Despatching Clerks.

The Despatching Clerks receive cases from the Packing Department, examine the labels and enter them in an account of despatches (kept separately for cases and parcels). Two copies of a list of all parcels despatched are written up under the different agencies of transport separately, and railway goods notes or bills-of-lading have to be written. Each case or parcel has to be weighed, and a memorandum of its weight is kept. The cases are then ready to be made over to the coolie-contractor, of whose work a daily account is kept. A special account of prepared parcels is kept, and finally all indents accompanied by their railway receipts or bill-of-lading are made over to the Indent Checking Department who acknowledge them.

As miscellaneous work, returned packages from muffassal offices come here and a rough account of them is kept before distribution to the Stock Clerk or Store Examiner as the case may be. For these duties there is the following staff :—

			Rs.
Head	Despatching Clerk		40—2—50
Assistant	ditto		30
Ditto	ditto	(really a Godown Sarkar)	20

The Markmen may be noticed separately, though part of this department. They mark addresses on the packages. There are two: one on Rs. 14 and one on Rs. 12, who does not appear on the establishment list, being paid out of contingencies. This is an irregular arrangement that has been going on for about a year.

Sarkars.

The journey of a consignment of stores from receipt to issue has now been traced, and the establishment handling them discussed. It will be convenient to note specially the facts regarding the "Sarkars," so called, since, as already mentioned, men under that name are made to do duties not usually associated with the post. As stated in paragraph 63, there are 8 Sarkars. The following have already been accounted for :—

1 Helping as a Sarkar in the unopened English store.
1 Working as Ink Stock Clerk and partially as Sarkar.
1 Working as Miscellaneous Country Articles Stock Clerk.
1 Working as Compilation Clerk.
1 Working as Assistant Despatching Clerk.
1 Looking after the outside godowns (temporary).

—

—

This leaves two. These are employed as follows:—

1 Working in the Form Branch on Rs. 20 as Mistake Register Clerk (paragraph 75).
1 Working as a Sarkar under the Cashier on Rs. 20.

Consumption Register-keeper.

The appointment of Consumption Register-keeper is of a special nature and is therefore noticed separately. It is really connected with the Stock Department The object of it was to keep a running account of stock in hand, of orders for for replenishment issued, and of the extent to which they have been complied with. The clerk deals only with country articles, and sits in the office of the Store Examiner, through whom all orders for country articles issue. The clerk keeps a consumption register of country articles (exclusive of paper) supposed to show the amounts indented for that are unsupplied, the stock in hand, the orders for new stock already issued and date of issue, with the balance on such orders still unsupplied. Indent requirements are compiled from the indents with the Issue Clerks; stock in hand from stock-taking and subsequent account deductions; issues from the Compilation Clerk, and orders from the Store Examiner's order-book. It is used by the Store Examiner to taxid contractors for articles unsupplied on orders. It does not deal with country paper.

His other register is an equalization register of orders to the different mills for country paper. It shows the quantities of paper of each kind ordered up to date from each mill. It does not show supplies. The information is used in placing new orders.

Store Accountants.

The staff of Accountants sit in the store with the Storekeeper. They number four—

		Rs.
1	Head Accountant	40—2—50
1	Assistant ditto	30—2—40
2	Ditto Accountants	20—2—30

The Compilation Clerk already noticed is counted as under the Head Accountant. One Accountant, as already stated, is working as the Unopened Stock Clerk.

The duty of these men is to keep a ledger showing issues and receipts of all articles in store. It is in two parts—

(*a*) Miscellaneous articles.
(*b*) Paper.

They take issues from the compilation sheets, which they total, and receipts from the packing accounts received from the Director-General of Stores (English articles), and counterfoils of receipts given for stores (country articles). They are said to be usually a month in arrears with the work. They do not enter issues and receipts daily, but weekly; the weekly issues they carry forward on the compilation sheets; for weekly receipts they keep a separate compilation book. As they cannot keep the counterfoil receipt-book for country articles, they keep a register which is a copy of it; it is from this that they write their ledger receipts (country).

In three parts—
1. Country articles (miscellaneous).
2. Country paper.
3. English articles (when opened).

A monthly compilation of all issues and a special compilation of receipts and issues of water-marked paper are made by this Department in compilation sheet form.

Storekeeper and Deputy Storekeeper.

The duties of the Storekeeper and his Deputy are summarised below:—

(*i*) To report on letters in connection with supplies made or asked for.

(*ii*) To furnish explanations on complaints of short receipts or the receipt of inferior or damaged articles.

(*iii*) To prepare lists of country articles required to replenish stock and of European articles to be purchased locally, and to obtain the Superintendent's orders thereon. The work involves the writing of eight registers.

(*iv*) To keep registers of English articles the stock of which has become exhausted (for the next home indent).

(*v*) To grant receipts for country paper and miscellaneous articles received in store.

(*vi*) To keep registers of returned and unserviceable articles.

(*vii*) General supervision over, and responsibility for, the working of the whole store.

Recommendations.

66. Mr. Manson's proposals contemplate the following:—

(*a*) A Storekeeper's Clerk to relieve the Storekeeper and his Deputy of the clerical work which at present occupies so much of their time and takes them away from their proper duties of supervision. The necessity may be admitted. It is quite anomalous that men in their position should be burdened with the writing of registers.

(*b*) *Two more Stock Clerks.*—This may be agreed to. The present men have an impossible number of articles in their custody with the result that they cannot exercise proper control over them or issue them promptly. They are constantly also issuing one description in mistake for another.

(*c*) *Another Issue Clerk.*—This, too, may be admitted. The present staff have more duties than they can properly attend to.

(*d*) *Another Accountant.*—The necessity is established. It is most undesirable that, as at present, a chronic accumulation of arrears should be regarded as the normal state of things.

(*e*) *An Additional Markman.*—This is in effect a proposal to regularise the entertainment of a Markman at present irregularly engaged.

(*f*) *A Sarkar to work directly under the Storekeeper.*—The assistance of a man above the cooly class to supervise the handling of cases, etc., is said to be necessary. He will be provided by the reversion of the Sarkar working in the Form Indent Branch (*vide* paragraph 78 below), so this is in reality no new appointment.

(*g*) To make permanent all such establishment as is at present nominally temporary with the exception of such as is engaged in connection with the outside godowns that have been rented for the time being. If these could be given up the establishment for them would be no longer required.

For the rest the proposal is a reasonable one. There is no likelihood of any decrease in the work that will render their retention unnecessary. The probabilities all point rather in the opposite direction.

67. *Subordinates.*—

(*a*) *Darwans.*—It will be convenient to deal with all the darwans in the three departments of Stamps, Stationery, and Forms together.

Stamps.—There are two permanent darwans on Rs. 7 sanctioned under Government of India order No. 929, dated the 8th February 1870.

Stationery.—There is one permanent darwan on Rs. 7 sanctioned under Government order No. 976, dated the 15th March 1886, and three temporary darwans on Rs. 7 allowed under Government order No 269 T.—F., dated the 8th June 1889.

There is another darwan at Rs. 7 paid irregularly out of the contingencies of the Stationery Department.

Forms.—There is one darwan at Rs. 7 paid irregularly out of the contingencies of the Forms Department.

Both these two last have been employed for some eight or ten years.

There are, therefore, in all, eight darwans (there is one jamadar already noticed under the Stamp Department). There are five outer gates, to guard which five men are required; one man remains at the Board's opium godown where stationery is stacked, and two men are on duty at the stationery store.

Two extra darwans on Rs. 7 are working temporarily under Government order No. 62 T.—F., dated the 18th April 1902, watching the outside godowns which it was found necessary to hire for the time being.

(*b*) *Peons.*—There are four peons—three at Rs. 7 and one at Rs. 8. Of these two are entertained under Government of India order No. 929, dated the 8th February 1870, one under Government of India order No. 4270, dated the 30th October 1875, and one under Government order No. 1265, dated the 6th March 1891. One peon works with the Superintendent, two in the office for town delivery work, and one with the Store Examiner.

(*c*) *Daftary.*—There is one at Rs. 9 allowed under the Government of India's sanction No. 929, dated the 8th February 1870. He works in the Department generally.

(*d*) *Sweepers.*—There are two at Rs. 6—one is engaged under the Government of India order No. 929, dated the 8th February 1870; the other under the Government order No. 2578 Mis., dated the 26th April 1897.

(*e*) *Coolies.*—There are 17 permanent coolies—one at Rs. 9; 13 at Rs. 7; and 3 at Rs. 6. These are employed under Government order No. 976, dated the 15th March 1886.

Ticca coolies are also employed and paid out of the contingencies. The present number of these is 12.

Recommendations.

68. The Superintendent proposes that the three temporary darwans in this department should be made permanent. There is permanent work for seven men, and if these temporary men were made permanent there would be a staff of six. The seventh may be considered under the Forms Department. The outside godowns (including the Board's opium godowns), require temporary men only. Mr. Manson would also suggest a farash to dust the office and nine more permanent coolies. The distribution of the coolies varies according to the pressure of work, but the large employment of ticca coolies would appear to justify this increase. He would also recommend three more peons. The additional peons are reported to be absolutely required; in an office of this kind there is a constant need of messengers, etc. The proposals might be adopted, and in that case the total staff of seven peons would be distributed as shown in the margin.

With Superintentent	1
With Store Examiner	1
For Town delivery	2
In Correspondence Branch	1
Indent and General Accounts	1
Periodicals and Rubber Stamps	1
	7

FORMS.

Branch.	No. of officers employed.
Correspondence	8
Indent	9
Compilation	1
Accounts	1
Store	24
Subordinates, peons, etc.	21*
	64

68*a*. In the Forms Department, there are five branches. Details of each together with the number of officers employed are shown in the margin.

Establishment.

69. *Correspondence.*—The establishment entertained is as follows :—

Permanent.

Designation.	Pay.
	Rs.
1 Head Clerk	40—4—60
1 Reference Clerk	30—2—40
1 Despatcher	30—2—40
1 Record-keeper	20—2—30
1 Advice Writer	20—2—30
1 Copyist	20—1—25
6	*Mean Total* . *208-12*

Temporary.

	Rs.
1 Assistant Record-keeper	30
1 Copyist	20—2—30
2	*Mean Total* . *57-8*
TOTAL . 8	*266-4*

Sanctions under which working.

70. In 1876 the works of the form Store Department was transferred from the Alipore Jail to the office of the Superintendent of Stationery and in the necessary additions to the establishment that were sanctioned for the latter, the appointments marginally noted were allowed, under Government order No. 922, dated the 16th February 1876.

	Rs.
1 Head Clerk	40—4—60
1 Record-keeper	20—2—30
1 Copyits	20—1—25

Board's letter No. 84B., dated the 5th February 1877.

That sanction was more or less tentative and the Board applied for certain additions to it. A year later, that portion with which this branch is concerned was sanctioned to the extent shown in the margin, in Government order No. 2516, dated the 11th August 1877.

	Rs.
1 Reference Clerk	30—2—40
1 Despatcher	30—2—40
1 Advice Writer	20—2—30

Government order No. 1643, dated the 26th July 1886.

Government order No. 60T.—F., dated the 21st June 1887.

The copyist on Rs. 20—30 was first temporarily sanctioned from time to time in the orders marginally noted, on the representation that without him arrears would accumulate. Finally in Government order No.* Stat. $\frac{1\text{-}E}{1}$10, dated the 8th June 1889, his retention was allowed until further orders, so that practically he is permanent.

The Assistant Record-keeper on Rs. 30 was originally applied for in Board's letter 137B., dated the 13th February 1900, and sanctioned temporarily in Government order No. 1936 Mis., dated the 23rd March 1900. He has continued since on the temporary staff under the sanctions noted in the margin.

Government order No. 2362 Mis., dated the 29th March 1901.

Government order No. 6029 Mis., dated the 31st December 1901.

Statistics of work.

71. The figures below convey some impression of the work to be done :—

	1876-77.	1890-91.	1900-01.
Number of letters received (including half-margin memoranda.)	7,208	9,967	17,611
Number of letters issued (including half-margin memoranda.)	7,358	9,348	16,135

Nature of work.

72. Letters are received by the Record-keeper and his assistant who register them, get out references, and distribute to the different branches concerned. They keep the disposed-of records on a rough system of arrangement according to the office with which the correspondence is concerned. They keep a monthly register of pending letters, as also a register of forms returned by indenting officers.

The Head Clerk drafts and obtains orders on letters; he also drafts the annual and consumption reports. He examines all fair copies, statements, and indents on the Press for standard forms, and sees that reminders go out regularly to indenting officers to be punctual

* Including one darwan paid from contingencies.

with their indents, as also half-margin memoranda pointing out errors in indents and orders on the Press regarding revised forms. He issues notices to the officers at the Presidency to take delivery of their forms and keeps the office manuals corrected. He keeps register of revised and obsolete forms and of short receipts and non-receipts.

The reference clerk attends to reminders from indenting officers and sends reminders to the Press. The work is said to be sufficient to occupy his whole time.

The despatcher registers all indents received and keeps a register of letters issued. He addresses covers and despatches all letters, writing a despatch register (*a*) for the muffassal, (*b*) for the town.

The copyists merely make fair copies.

Since 1897 the advice writer has been working in the Indent Branch as an Indent Checker, the advice writing work being done by a sorter in the store on Rs. 15. The work will be discussed in dealing with the store, but Mr. Manson would prefer to keep the post in this branch since the advices issue from here.

On the other hand, an Assistant Indent Checker is working in this branch. He deals with the correspondence arising out of the indents.

Recommendations.

73. Mr. Manson would bring in as permanent such of the staff as is at present nominally temporary, and would add a special clerk for the indent correspondence in order that the Assistant Indent Checker may return to his legitimate duties; an assistant despatcher to help the despatcher who is overworked; an assistant advice writer, the necessity for whom will be discussed after examination of his work in the store; and a typist. (At present the typewriter in this branch has to be worked by an apprentice.) He would also raise the status of the reference clerk so as to make him a 2nd clerk, as assistant to the head clerk who requires help. The proposals might be accepted.

Establishment.

74. *Indent.*—The staff entertained is detailed below:—

Permanent.

Designation.	Pay. Rs.
1 Head Indent checker	60—4—80
5 Assistant checkers	20—2—30
1 Assistant checker	20
7 *Mean Total*	232-8

Temporary.

	Rs.
1 Assistant checker	30
1 Sarkar (Mistake Register clerk)	20
2	50
TOTAL . 9 TOTAL	282-8

Sanctions under which working.

75. Mr. Mangles' Committee of 1868 was in favour of dispensing with the check in the office of the Superintendent of Stationery over indents for forms, and the special establishment for the purpose would accordingly have disappeared. The two members of the Board differed on the point, but Government considered the check necessary and in their letter No. 5867, dated the 8th November 1869, recommended the establishment marginally noted. This was sanctioned in Government of India letter No. 929, dated the 8th February 1870. It was subsequently recommended by the Board* in 1893 that the salary of the Head Indent checker should be raised to Rs. 60—80, and Government accepted this in the orders† shown in the margin. In their later letter another assistant on Rs. 20—30 was also sanctioned.

Board's letter No. 5674 C., dated the 23rd December 1868.

	Rs.
1 Head Indent checker	40—60
2 Assistant checkers	20—30

*Board's letter No. 321 B., dated the 7th April 1893.

† Government order No. 3977 Mis., dated the 18th August 1893.

Government order No. 54 Mis., dated the 3rd January 1894.

Another assistant on Rs. 20—30 (under the name of an issue order writer) was allowed in Government order No. 2516, dated the 11th August 1877, already referred to, *i.e.*, the revised orders passed after the work of the Form Store was transferred to the Superintendent from the Alipore Jail.

Another assistant on Rs. 20—30 was on the representation of work to be done, recommended in Board's letter No. 455B., dated the 3rd June 1882, and sanctioned in Government order No. 559 T.—F., dated the 17th June 1882.

The assistant on Rs. 20 was allowed in the orders shown in the margin on the representation, contained in Board's letter No. 673 B., dated the 15th August 1894, that an additional clerk was required to maintain a register showing the forms supplied to each indenting officer in Bengal in order that explanations of any large increase in consumption might be called for.

Government order No. 276T.—F., dated the 15th September 1894.

Government order No. 6013 Mis., dated the 17th November 1894.

The temporary assistant on Rs. 30 seems to have been first retained in 1885. Temporary sanctions regarding him were, from time to time given in the orders marginally noted and his entertainment until further order was finally allowed in Government order No. Sty. $\frac{1E}{1}$10, dated the 8th June 1889. Practically speaking, therefore, he is on the permanent staff.

Government order No. 1734T.—F., dated the 22nd August 1885.
Government order No. 1643, dated the 26th July 1886.
Government order No. 60T.—F., dated the 21st June 1887.

There is also a temporary assistant on Rs. 20 who was originally engaged as a godown sarkar in the Stationery Store and transferred to this branch in 1894 under an order of the Superintendent (*vide* paragraph 65, sarkars). As such, his retention until futher orders was sanctioned in Government order No. 269 T.—F., dated the 8th June 1889. It may be said, therefore, that he also is practically permanent. Lastly, as explained above (paragraph 72), the advice writer from the Correspondence Branch, works here.

Statistics of work.

76. The figures below will to some extent show the scope of the branch :—

	1876-77.	1890-91.	1900-1901.	1891-1902.
Number of indenting officers .	Not available	3,572	4,602	4,627
Ditto indents received .	5,581	5,957	8,167	8,702
Ditto forms issued .	Not available	68,403,460	95,455,671	123,590,146
Ditto sections (for standard forms) .	32	56	66	66
Ditto items (for standard forms) .	2,518	7,703	10,137	10,415
Ditto indents to Press for all forms .	Not available	1,251*	1,514	1,612
Stock in hand at close of year .	Ditto	Not available	23,705,161	Not yet available.

* Figures for 1895-96.

Nature of work.

77. Indents reach this branch through the Correspondence Branch, when those for standard forms are checked by the Head Indent Checker and three Assistants (one on Rs. 30 aided by the permanent Assistant on Rs. 20, checking the annual indents for standard forms and another on Rs. 20—30, the supplementary and emergent indents. The latter also notes on letters and notes changes in the list of forms; the former also helps with the letters). A special duty of the Head Checker is to suggest possible economies by the use of cheaper paper, etc. He also prepares correction slips for the Stationery Manual and is responsible for the general supervision of the branch.

A fourth assistant on Rs. 20—30 (who is in the list as the advice writer in the Form Correspondence Branch), deals with the indents for non-standard forms, and keeps register of letters received and disposed of in this branch. He also prepares the estimate of paper and materials required by the Press for non-standard † forms.

†The similar estimates for standard forms are prepared in the Store. See below.

A fifth Assistant on Rs. 20—30 works as a reference clerk and record-keeper, looking up the indents of the preceding year.

A sixth Assistant on Rs. 20—30 keeps up the Issue Register of Forms which he writes from the original indents upon which supply orders have been recorded. The register is in 55 sections in 51 volumes. From this he complies Statement X of the Annual Consumption Report and sees to the correspondence with indenting officers regarding fluctuations and discrepancies. This (omitting the assistant who is in the list as the advice writer), accounts for six out of the eight men mentioned above as properly belonging to this branch, and the remaining two are thus disposed of. The temporary Assistant on Rs. 20 is working in the Correspondence Branch (*vide* paragraph 72 above), and the other Assistant on Rs. 20—30 is engaged as a receipt keeper in the Forms General Account Branch which is discussed below (paragraph 87).

As explained, however, there is an eighth man working in this branch who is provided for elsewhere in the list, namely the sarkar on Rs. 20 from the stationery store (*vide* paragraph 65—Sarkars). He keeps the register of mistakes committed by indenting officers in three parts—(*a*) Bengal, (*b*) Assam, (*c*) others, and prepares annual statements of the same for the Administrations concerned. He also helps the compiler (see below).

Recommendations.

78. Mr. Manson would provide the following establishment in this branch : —

1 Head Checker.
8 Assistants.

The Stationery Store sarkar and the advice writer would go back to their legitimate duties, and the two men working elsewhere would revert to this branch (as to the Assistant in the Correspondence Branch—*vide* paragraph 73 above ; and as to the receipt-keeper in the Accounts Branch—*vide* paragraph 88 below.) The branch would practically be strengthened by one additional hand and one of better intelligence in place of the sarkar. It would also be benefited by the change proposed below in the Compilation Branch (paragraph 83). Looking to the increase in the number of indents and to the fact that if work is not done promptly it may hamper every office in the province, these proposals may be accepted.

Establishment.

79. *Compilation.*—There is one compiler working on Rs. 40—50 on the temporary staff. ‡As explained above, the temporary Assistant on Rs. 20 in the Indent Branch helps him.

‡ For this reason in Board's letter No. 528 B, dated the 1st May 1902, the strength of the Compilation Branch was said to be two men.

80. The entertainment of the compiler was first recommended in Board's letter No. 543B., dated the 1st July 1886, and continuing under the temporary sanctions shown in the margin, was finally retained until further orders under Government order No. Stat. $\frac{1E.}{1}$ 10, dated the 8th June 1889. Practically, therefore, he is permanent. Sanctions under which working.

Government order No. 1643, dated the 26th July 1886.
Government order No. 60 T.—F., dated the 21st June 1887.

81. The total number of standard forms issued during 1900-1901, which were compiled in this branch under the different sections and items, was 82,835,280. Statistics of work.

82. The compiler receives daily the annual, delayed annual, supplementary and emergent indents for standard forms and prepares a compilation sheet (in detail and abstract) of the demands under each section (66 in number) for each kind of form (over 10,000 in all). He then furnishes the figures to the Store, who, after adding their requirements to replenish the reserve, arrive at the consolidated indent of requirements for the Press. Nature of work.

There is no compilation of non-standard forms.

83. Mr. Manson proposes the permanent retention of the compiler and the addition of an Assistant. This would indirectly strengthen the Indent Branch also, as the Assistant in that branch, who works with the compiler, would no longer be required to do so. This might be accepted. Recommendations.

84. *Accounts.*—The following clerk constitutes this branch :— Establishment.

Permanent.

	Designation.	Pay. Rs.
1	Accountant	30—2—40
1	Mean Total	37-8

85. The Accountant on Rs. 30—40 dates from Government order No. 922, dated the 16th February 1876, sanctioning the establishment necessary to deal with the duties of the Form Store transferred from the Jail. Sanctions under which working.

86. The nature of the work scarcely lends itself to expression in figures. Statistics of work.

87. The Accountant is in charge primarily of the accounts relating to the recovery of the cash price of forms from officers who are supplied on payment. On receipt of such an indent, he prepares the estimate of cost, registers the order, and calls on the officer to pay, dealing with the subsequent correspondence. He prepares monthly statements of receipts (*a*) for the Accountant General, (*b*) for the Comptroller of India Treasuries, and (*c*) for the Comptroller, Assam. He compiles annual returns showing the cost of forms supplied to the different departments, and monthly statements of the cost of supplies to settlement operations, to Court of Wards' estates, and to the Inland Labour Transport Fund. He also prepares an annual statement of obsolete forms sold as waste paper. As miscellaneous duties, he has the checking of the store contingent bills, the preparation of establishment bills and statements, the writing of service books, and the compilation of the annual budget estimates. He also has to check the returns marginally noted. Nature of work.

Coasts Trade Returns showing forms so despatched (for Collector of Customs—monthly).
Return of atrafee salt rawanas (annual).
Return of service books (quarterly).
Return of forms received and due from the Press (fortnightly).

There is also a receipt-keeper who is in charge of acknowledgment receipts, examining them and entering them in an advice book. He sees to any correspondence arising from them. This is said to involve a full day's work, but as explained in paragraph 77 above it is an Assistant from the Indent Branch who is doing this work.

88. It is proposed to appoint a receipt-keeper in this branch in order that the Assistant from the Indent Branch may revert to his proper duties. This may be agreed to. Recommendations.

89. *Store.*—The clerks working in the Store are detailed below :— Establishment.

Permanent.

	Designation.	Pay. Rs.
1	Supervisor	60—4—80
1	Assistant Supervisor	30—2—40
1	Despatcher	25—2—35
1	Assistant Despatcher	20—1—25
1	Transit clerk	20—2—30
1	Receiving clerk	20
1	Accountant	25—2—35
1	Ditto	20—2—30
1	Ditto	20—1—25
3	Sorters	18
3	Ditto	15
1	Markman	14
16	Mean Total	413

Temporary.

		Pay. Rs.
1	Assistant supervisor	30
1	Assistant despatcher	25
*1	Accountant (for 6 months)	25
2	Sorters	15
1	Head estimator	30—2—40
2	Assistant estimators	20—2—30
8	MEAN TOTAL	190
24		603

* Recently sanctioned for 6 months only. In Board's letter No. 538B., dated the 1st May 1902, the strength of the Store Department is shown as 20, this clerk not being included.

	Rs.
1 Supervisor	60—4—80
1 Despatcher	25—2—35
1 Assistant despatcher	20—1—22
1 Accountant	20—1—25
1 Markman	14
4 Sorters	15†

†This was raised to Rs. 18 on the recommendation of a Committee presided over by Mr. Macaulay, dated the 11th July 1881.

	Rs.
1 Transit clerk	20—2—20
1 Receiving clerk	20
1 Accountant	25—2—35
1 Assistant Supervisor	30—2—40
1 Accountant	20—2—30
2 Sorters	15‡

‡ See above as to the pay of the sorters being raised to Rs. 18.

	Rs.
1 Assistant supervisor	30
2 Sorters	15

Government Order No. 1734T.—F., dated the 22nd August 1885.

Government Order No. 1643, dated the 26th July 1886.

Government Order No. 60T.—F., dated the 21st June 1887.

Order No. 2559 Mis., dated the 23rd April 1896.

90. Under the orders of 1876 (Government Order No. 922, dated the 16th February 1876) already quoted, which were passed when the Store Department was transferred from the Jail, the establishment shown in the margin was allowed.

When that sanction was revised in the succeeding year (Government Order No. 2516, dated the 11th August 1877), the additions shown in the margin were given.

Upon the Board's report, contained in their letter No. 455B., dated the 3rd June 1882, Government, in their letter No. 559T.—F., dated the 17th June 1882, allowed the additional establishment shown in the margin.

As regards the temporary establishment, that shown on the margin continued under the temporary sanctions marginally noted until finally sanctioned until further orders, in Government Order No. $\frac{1\cdot E}{1}$ 10, dated the 8th June 1899. It is, therefore, practically permanent. The Assistant Despatcher on Rs. 25 was first allowed temporarily under Government Order No. 8368 Mis., dated the 28th February 1894, and pending further orders, under Government Order No. 2559 Mis., dated the 23rd April 1896.

The Accountant on Rs. 25 was sanctioned for six months in Government Order No. 180T.—F., dated the 26th April 1902, to bring up the arrears in the Issue Register and Ledger.

The Head Estimator and his two Assistants were sanctioned temporarily up to the end of the year 1902-1903 in Government Order No. 3652 Mis., dated the 1st August 1902, for the special purpose of preparing the estimates of paper and materials required by the Jail Press for the printing of forms.

Statistics of work.

91. The extent of the work to be done is outlined below:—

	1895-96.	1900-1901.	1901-1902.
Number of indents dealt with	8,373	8,167	8,702
Number of sections	59	66	66
Number of items (standard forms)	8,479	10,137	10,415
Ditto (saleable forms)	93	127	139
Number of forms received from Press	81,256,548	93,130,333	137,159,549
Number of forms issued	85,660,786	87,596,417	123,590,146
Number of cases and parcels despatched	19,595	17,865	21,402

Nature of work.

92. Forms are brought to the Store from the Jail Press by the Transit Clerk. His sole duties are to go to the Press with stationery on their indent; to make it over; to take delivery of forms; and to bring them back.

He makes the forms over to the Receiving Clerk who compares them with the Press chalans and makes them over to the sorters in the different sections, who give receipts for them on the chalans. The Receiving Clerk also reconciles with the Press any mistakes in sending forms and in chalans (said usually to be numerous), and keeps a register of Press irregularities in supply. He is also in charge of the saleable forms belonging to 15 sections (139 items), receiving and issuing them, and keeping a rough account. He receives and credits any such forms returned by indenting officers. He calculates from the compilation sheet the quantity of paper and materials required by the Press for emergent and supplementary indents of standard forms, and keesp the register of coolies in attendance.

	Sections.
No. I	13
„ II	18
„ III	3
„ IV	11
„ V	4
„ VI	4
„ VII	13
	66

There are seven sorters working as such and the distribution of the sections among them is shown in the margin. They arrange the forms on the racks, but keep no stock register of them. They keep a rough note of the forms to be destroyed or otherwise utilised, and stock of each section is taken once a year.

Indents make their way from the Indent Branch to the Store through the Assistant Supervisor (temporary), and he distributes them through the sorters, who collect the requirements of each indent and pack them. They keep no authorised registers, but they submit a daily report, in the form of issue slips, of their work done to the Supervisor, showing the total number of forms, envelopes, etc., issued under each indent.

Forms when packed are made over to the despatcher and his two assistants. The despatcher himself deals with book-post and peon delivery parcels, keeping a register of them and making them over to the coolie contractor, taking his receipt in a receipt book. The latter returns him the Railway receipts and bills-of-lading for parcels so despatched, for which another register is kept as well as a note made in the parcel register, after which they are given to the advice writer. He keeps the miscellaneous registers and accounts noted in the margin.*

* Files of godown receipts for parcels (rough receipts, given by the steam-ship Companies, before the bills-of-lading are made out).
Register of packing cases supplied by the contractor.
Abstract of ditto.
Names and address of all officers at the Presidency.

The Assistant Despatcher (permanent) deals with packing cases and forms despatched by steamer or rail. He also prepares a list of the book-post parcels despatched daily which the Post Office receipts. He keeps a note of the forms issued on each indent by the sorters and prepares a daily abstract of them, as well as writing a register designed to trace the passage of each indent through the Store. He writes a daily report on the work done by the sorters, and, collecting all indents from the Despatcher, makes them over to the Accountants, and after return by them, to the advice writer.

The Despatcher and his assistant have a duty quite outside their ordinary functions, namely, of preparing between them the estimate of paper and materials required by the Press on annual indents. The estimate is then given to the Stationery Indent Branch where it is used to check the Press indents for paper.

See above.

The Assistant Despatcher (temporary) sorts the indents according as they are supplied by case, book-post, or other parcels. He keeps a register of cases despatched and makes them over to the coolie contractor, keeping another register of cases so delivered. He receives the railway receipts and bills-of-lading for cases from the contractor and after noting in the despatch register, gives them to the advice writer; the rough godown receipts for cases he files. He prepares duplicate bills-of-lading and lists of cases despatched by B. I. steamers from which the Accountant writes the Coastal Trade Return. He keeps an attendance register for permanent coolies and a list of ticca coolies working daily.

The markman marks addresses on all cases and parcels, weighs them and affixes stamps on book-post parcels.

One of the temporary sorters acts as advice writer (*vide* the remarks in paragraph 72). He receives the indents from the Assistant Despatcher and divides them, according as delivery was in cases, parcels, by book-post, or town delivery. He then prepares advices from them, of which he keeps a register. He collects the railway receipts and bills-of-lading and attaches them to the advices with a copy of the circular of instructions for dealing with forms on receipt, and gives the whole to the despatcher of the Correspondence Branch. He returns the indents to the Assistant Accountant.

The Supervisor corrects the annual indents on the press, making additions if the stock is low, and deductions if there is ample. With his assistants he checks the stock-taking, and directs the removal of obsolete forms which are entered in a register of forms cancelled. He sees to the sorting of the waste paper for sale, and checks the counting of a percentage of the bundles of forms received from the press. He deals with letters regarding the store, and along with the Head Indent Checker, is supposed to be on the watch to detect possible economies. He also deals with all complaints.

The Assistant Supervisor (permanent) keeps up to date the standard list of all sections showing the number and description of each form and the size and quality of the paper. He prepares the indents on the Press for the replenishment of the reserve and sees to the correspondence with the Press regarding proofs and samples for approval. He also drafts the monthly report to the Board showing the indents supplied and the forms issued.

The Assistant Supervisor (temporary) receives all indents from the Indent Branch and enters in a register known as Book II (in four volumes). Special indents for non-standard forms, are again entered in a special register. He sorts them according to sections and distributes to the sorters. He receives daily Press chalans from the Receiving Clerk and registers them, noting cases in which the Press has delayed, in order that reminders may issue. He receives from the Accountant such indents as have been part supplied and re-issues them to the sorters when the forms are received from the Press. He prepares a monthly statement of non-standard forms due from the Press, for submission to the Board.

The Accountant on Rs. 25—35 is concerned mainly with the stock ledgers. He checks the totals on the issue slips prepared by the sorters, and posts a daily abstract of receipts and issues with totals for each section. The monthly receipts and issues of each section are posted in the stock ledger and balanced, while the figures are corrected according to the verified result of stock-taking. He checks the figures of issues shown in the monthly report to the Board and

prepares the figures for the annual consumption report. He keeps the attendance register and leave statements for the establishment.

The Accountant on Rs. 20—30 receives the indents back from the advice writer and sorts them according as they have been supplied in full or part. The former he files; the latter he returns to the Assistant Supervisor for re-issue, after noting in Book II (see above). He keeps a register of receipts and issues of the saleable forms kept by the Receiving Clerk and compares them with the rough accounts of the latter. He checks the returns of saleable forms submitted by District Officers and compiles the figures for the annual reports for (*a*) Bengal and (*b*) Assam. He prepares for the Board and Accountant General quarterly and annual returns of service books and atrafee rawanas and acts generally as record-keeper to the store.

The Accountant on Rs. 20—25 totals all indents on the Press and keeps a rough account of the forms supplied by them daily. He compares the entries in the chalans accompanying such forms with the dockets on each consignment, and after the forms have been counted by the sorters, gets the latter signed by the Assistant Superintendent as a receipt to the Press. He keeps an index of all Press indents and files them by sections. He prepares a monthly statement of pending Press indents for submission to the Board and sends reminders to the Press for due forms. He acknowledges all ordinary forms returned by indenting officers.

The Accountant (temporary) on Rs. 25 is engaged in helping the Accountant on Rs. 25—35 to clear up arrears.

The staff of Jail Press requirement estimators has only recently been sanctioned.

Recommendations.

93. The Superintendent proposes that the temporary establishment should be made permanent, including the Accountant recently sanctioned, to clear off arrears. This may be agreed to. It is far preferable to prevent arrears accruing than to entertain a special establishment to work them off after they have accumulated. He also proposes a special clerk for stock-taking. There are 66 sections, and the stock in each is taken in rotation, as they are at their lowest. There are practically, therefore, 5½ sections to be taken stock of each month, and if a special clerk is entertained for the purpose, the rest of the establishment will be free for their proper duties. Three counters to assist him are also recommended. At present the assistance of coolies has to be taken, and this is an obviously unsatisfactory expedient. Two men should, however, suffice. Mr. Manson also asks for an additional markman, which may be accepted, and that the three estimators to prepare estimates of the requirements of paper and materials required by the Press should be made permanent. The latter point was discussed in paragraph 36 of the report of the Committee upon the despatch of forms, and it was decided that the estimate in question should be prepared by the Stationery Office only. That order has not yet been properly given effect to for the reason that the existing establishment has no time for it. The additional assistance asked for may be given. Lastly, an Assistant advice writer is proposed, the present man having more than he can do. By the release of the advice writer from the Indent Branch (paragraph 78) one sorter will be set free, and he will revert to his legitimate duties.

94. *Subordinates.*—

(*a*) *Darwan.*—Has been noticed above.

(*b*) *Peons.*—There are two—one permanent under Government of India order No. 922, dated the 16th February 1876 and one temporary under Government order No. $\frac{1E}{1}$ 10, dated the 8th June 1889. Both were in receipt of Rs. 7 which has been raised to Rs. 8 by Government order No. 14F., dated the 24th April 1902, in the case of the permanent man. They both work in the Correspondence Branch.

(*c*) *Daftari.*—There is one on Rs. 8 entertained under Government order No. 922, dated the 16th February 1876.

(*d*) *Coolies.*—There are 14 permanent coolies—nine on Rs. 6, under Government of India order No. 922, dated the 16th February 1876, and five on Rs. 7, under Government order No. 2516, dated the 11th August 1877.

There are also three temporary coolies—one on Rs. 9, one on Rs. 8, and one on Rs. 7—employed under Government order No. $\frac{1E}{1}$ 10, dated the 8th June 1889. There are also coolies paid out of contingencies.

Recommendations.

95. Mr. Manson asks for the following additional establishment :—

1 Darwan.*		2 Sweepers.
1 Farash.		16 Coolies.
	3 Peons.	

* At present irregularly paid out of contingencies. To be made permanent.

Also for the one temporary peon and the three temporary coolies to be made permanent.

The necessity for the darwan has been explained above (paragraphs 67 and 68), and may be admitted. The sweepers and farash may also be allowed.

With Superintendent	1
With Assistant Superintendent	1
Correspondence and general accounts	1
Town delivery	1
Indent and compilation	1
	5

so however since at present practically

With stock-taking clerk	2
With receiving clerk	2
With despatcher	2
With supervisor	2
Miscellaneous	1
8 Sorters with 3 men each	24
	33

If three new peons are given and the temporary man made permanent, the total of five would be distributed as shown in the margin. This does not seem excessive. At present ticca coolies are used as peons which is objectionable.

In comparison with the present sanctioned establishment the proposals as regards coolies seem at first sight extravagant. Really they are not permanent coolies are engaged under the guise of ticca men. This is objectionable. The Superintendent must probably always retain a discretion in putting on ticca coolies to cope with a sudden rush of work, but the practice of practically adding to the permanent staff in this way should be forbidden. If the proposals were sanctioned the total staff of 33 would be distributed as shown in the margin and it is said that the work cannot go on with less.

95*a*. To complete the consideration of the whole staff employed, it only now remains to notice the apprentices. With regard to them no change is at present proposed, and they are left out of subsequent consideration. Their numbers and distribution are shown below:—

	Paid.	Unpaid.
Stamp Department	2	2
Stationery Department	6	6
Forms Department	3	10
	11	18
	29	

It is observed that the Forms Department, which has the smallest ordinary staff of the three, employs the most apprentices.

General.

96. The whole establishment has now been accounted for. It requires perhaps no repetition of arguments to prove the need for reform in the office of the Superintendent of Stamps and Stationery, but the following figures are instructive, as showing the prejudicial conditions under which the work is done at present:—

*Existing Establishment.

Superior.

	Permanent.	Temporary.
Stamps Department	58	3
Stationery Department	63†	25
Forms Department	31	12
	152	40

Subordinate.

Stamps Department	29	2
Stationery Department	25	4
Forms Department	16	5
	70	11‡

It would seem therefore that the Stamp Department is the best off in the proportion of temporary establishment to permanent. This is probably due to the fact that the pecuniary interests of Government in that Department are more obvious, and that the system of check insisted on by the Accounts Department has rendered imperative a more efficient staff than that with which the work has been allowed to drag on in the Departments of Stationery and Forms. It is understood that the most incompetent staff of the three is that of the Forms Department.

97. So far Mr. Manson's proposals have been discussed apart from the question of pay and dealing only with the numerical additions recommended. The following statement will exhibit his proposals together with their actual financial effect so far as concerns the existing temporary staff to be made permanent, and as regards the new establishment recommended, *assuming that the pay attached to the fresh posts to be created were regulated by the present pay of other kindred appointments in the office.* Mr. Manson proposes the general revision of the scale of pay in the office, and has suggested for the new posts to be created, rates of pay consistent with such a general enhancement. It will, however, be convenient first to see where his proposals lead to, assuming that the existing general scale of

* Apprentices are not included.
† Inclusive of a special establishment of 2.
‡ The numbers of temporary coolies vary, and there are also coolies paid out of contingencies who are not included in the above.

pay were maintained. Whether that scale should be raised generally is a matter for separate consideration, though it may be said at once that there is a strong case for doing so:—

Statement showing the effect of the proposals recommended in this note, assuming no alteration in the present scale of pay obtaining in the Office of the Superintendent of Stamps and Stationery.

Existing temporary posts to be made permanent.	Pay.	New posts to be created assuming a rate of pay for them proportionate to the existing scale.	Pay.	Existing posts to be abolished on creation of others.	Pay.
		SUPERIOR APPOINTMENTS.			
Correspondence Branch.	Rs. A.	STAMPS.	Rs.		Rs. A.
1 Assistant Record-keeper .	40 0	1 2nd clerk . . .	50	1 Copyist .	30—2—40
1 Typist	40 0				
Accounts Branch (General).					
Nil . .	...	*Nil.*			
Postage and Telegraph Branch.					
1 Assistant Accountant . .	25 0	1 Assistant Accountant .	25		
Stamping Branch.					
Nil . . .	...	*Nil.*			
Store Branch.					
		1 Assistant Packer . .	70		
Nil . . .	...	1 Counter . . .	16		
3 Total .	105 0	4 Total .	161	1 Mean Total .	37 8
Correspondence Branch.		STATIONERY.			
1 Assistant Record-keeper .	30 0	1 2nd clerk . . .	50	1 Assistant Record-keeper.	20—2—30
		1 3rd clerk . . .	35		
Indent Branch.					
2 Assistants at Rs. 30 each .	60 0	1 Assistant . . .	30		
Accounts Branch.					
2 Assistants at Rs. 50 each .	100 0	1 Assistant . . .	40		
1 Assistant	40 0				
1 Ditto	30 0				
Store Examiner's Branch.					
1 Assistant Store Examiner .	40—4—60				
2 Sorters at Rs. 10 each .	20				
Periodicals Branch.					
Nil . . .	...	*Nil.*			
Rubber Stamps Branch.					
1 Assistant	25 0	*Nil.*			
Store Branch.					
1 Issue Clerk . . .	50 0	1 Store-keeper's Clerk .	35	1 Markman* .	14 0
1 Ditto . . .	30 0	2 Stock Clerks at Rs. 40 each.	80		
1 Stock Clerk . . .	40 0		40		
1 Ditto . . .	50 0	1 Issue Clerk . . .	40		
1 Packing Clerk . . .	20 0	1 Accountant . . .	14		
1 Ditto . . .	30 0	1 Markman . . .			
1 Ditto . . .	25 0				
1 Despatching Clerk . .	20 0				
2 Godown Sarkars at Rs. 20 each.	40 0				
1 Consumption Register-keeper.	40 0				
3 Packers at Rs. 10 each .	30 0				
25 Total .	735 0	10 Total .	364	2 Total .	41 8

Statement showing the effect of the proposals recommended in this note, assuming no alteration in the present scale of pay obtaining in the Office of the Superintendent of Stamps and Stationery—continued.

Existing temporary posts to be made permanent.	Pay.	New posts to be created assuming a rate of pay for them proportionate to the existing scale.	Pay.	Existing posts to be abolished on creation of others.	Pay.
SUPERIOR APPOINTMENTS—*concld.*					
Correspondence Branch.	Rs. A.	FORMS.	Rs.		Rs. A.
1 Assistant Record-keeper .	30 0	1 2nd Clerk . . .	40	1 Reference Clerk.	30—2—40
1 Copyist	20—2—30	1 Indent Correspondence Clerk.	30		
		1 Assistant Despatcher .	25		
		1 Ditto Advice Writer .	20		
		1 Typist	25		
Indent Branch.					
1 Assistant Indent Checker .	30 0	1 Assistant Indent Checker	30		
Compilation Branch.					
1 Compiler	40—2—50	1 Assistant . . .	25		
Accounts Branch.					
Nil . . .	...	1 Receipt Keeper . .	30		
Store Branch.					
1 Assistant Supervisor . .	30 0	1 Stock-taking Clerk .	35		
1 Ditto Despatcher . .	25 0	3 Counters at Rs. 10 each .	30		
1 Accountant . .	25 0	1 Markman . . .	14		
2 Sorters at Rs. 15 each .	30 0				
Head Estimator . .	30—2—40				
Assistant Estimators at Rs. 20—2—30 each.	40—2—60				
11 Total .	290 0	13	304	1 Total .	37 8
39 GRAND TOTAL .	1,130 0	27	829	4	116 8
SUBORDINATE APPOINTMENTS.					
		STAMPS.			
2 Peons {1 at Rs. 7, 1 „ 6} .	13 0	1 Daftary . . .	9		
		3 Coolies at Rs. 7 each .	21		
		1 Sweeper . . .	6		
2 Total .	13 0	5 Total .	29	*Nil.* Total .	*Nil.*
		STATIONERY.			
3 Darwans at Rs. 7 each .	21 0	1 Farash	7		
		9 Coolies at Rs. 7 each .	63		
		3 Peons at Rs. 7 . .	21		
3 Total .	21 0	13 Total .	91	*Nil* Total .	*Nil.*
		FORMS.			
1 Darwan*	7 0	2 Sweepers at Rs. 6 each .	12		
1 Peon	8 0	1 Farash . . .	7		
3 Coolies {1 at Rs. 9, 1 „ 8, 1 „ 7} .	24 0	16 Coolies at Rs. 7 each .	112		
		3 Peons at „ 7 „ .	21		
5 Total .	39 0	22 Total .	152	*Nil* Total .	*Nil.*
10 GRAND TOTAL .	73 0	40	272	*Nil*	*Nil.*

* NOTE.—At present irregularly out of contingencies. Coolies at present paid out of contingencies have been left out of consideration

98. In other words, the proposals involve the conversion of 39 temporary superior appointments at a cost of Rs. 1,130 per month into permanent posts, and the creation of 27 new posts, costing Rs. 829 monthly, against which there is a set off of 4 appointments costing Rs. 116-8. The total additional charges due to the net addition of 23 new posts would amount to Rs. 8,550 per annum. Among the subordinate establishment, 10 temporary posts, costing Rs. 73 monthly, would be made permanent, and 40 new posts created at a monthly cost of Rs. 272. The total additional charges over and above the current scale would amount to Rs. 3,264 yearly for 40 new appointments.

Taking the staff as a whole, we get a net expenditure of Rs. 11,814 involved yearly over and above the present cost of the establishment employed.

99. This, however, is assuming that the pay of the establishment generally is left as it is, and that such new posts as are created are introduced on a proportionate scale. If a satisfactory conclusion is ever to be arrived at in a matter which has already caused infinite trouble and been the subject of repeated consideration and discussion, it is submitted that the present opportunity should be taken to revise the rates of pay in the office as a whole, sufficiently, in competition with other offices in Calcutta, to attract men of a suitable type. There can be little doubt that a portion of the present staff is of a poor level of intelligence, and that desirable men cannot be induced to join the office as it is at present constituted.

100. If, however, this is done, it may be laid down at the same time that, in considering the claims of present incumbents to higher rates of pay, the Superintendent should retain an absolute discretion as to granting or withholding the increments approved according to the fitness of each officer concerned. There are some of the present clerks who probably deserve higher pay than they are at present getting for the duties they perform; there are others who are possibly being paid at present, quite as much as, if not more than, they are worth. Each case must be judged on its merits, but the higher pay should only be given for approved work. The subsequent remarks may therefore be taken mainly as applicable to the particular posts *per se*, rather than to the different individuals who happen at the moment to be holding them.

101. The first two points for decision are the following :—

(*a*) Shall the establishment in the whole office be brought into one graded list or remain departmental as at present?

(*b*) Shall salaries be fixed or incremental?

102. It was the Local Government which first suggested a graded establishment on fixed pay on the analogy of the scheme of reorganisation for the Calcutta Customs House. (It may be noted that neither Mr. Baker nor Mr. Macpherson, as Collector of Customs, considered the graded system as rigidly applicable to the whole of the Customs House as an entire success.) The proposal for a graded list was one that had been opposed by the late Mr. Lyon, and Mr. Beames was strongly against it. Mr. Barnes would have been prepared to accept a system of fixed instead of incremental pay (it will have been noticed that the majority of the temporary appointments are on fixed pay), and the Board were apparently then willing to consider this along with a graded scheme for each Department (Stamps, Stationery and Forms). Mr. Beames, however, on resuming charge strongly protested against the suggestion, and the Board were disposed to agree. Mr. Manson is opposed to a system of fixed salaries as also of grades, in the sense of a general graded list up which a man might rise irrespective of the branch in which he was working, or of the class of duties in which he was engaged.

Mr. Risley's letter No. 149 T.—F., dated the 8th June 1895.

His letter No. 3668, dated the 9th October 1895.

Board's letter No. 1918., dated the 1st June 1897.

103. It is submitted that the arguments in favour of this view are sound. The work in the various branches differs to such an extent that the incumbents of the different posts cannot conveniently be brought together on one general list. If so, and they are to be treated primarily under the different branches in which they are employed, an incremental scale of pay would seem a necessary condition of such promotion as would afford a reasonable incentive to good work.

104. Before proceeding to Mr. Manson's proposed rates of pay under each branch, it may be remarked that detailed comparisons have not been attempted, (*a*) with other offices in Calcutta, (*b*) with previous recommendations made during the voluminous correspondence connected with the case. The latter procedure would scarcely repay the trouble as the case must be judged as it stands to-day. Little is to be gained by reviving old abortive discussions. What we desire to arrive at is a reasonable rate of pay for an establishment sufficient to cope with the work as it is at present. Comparisons again with other offices may be as misleading as useful. The office of the Superintendent of Stamps and Stationery is peculiar in various respects, and there is perhaps no other closely analogous.

105. Lastly, one point is to be mentioned of considerable importance, and which might be held, pending its settlement, to render unnecessary any further discussion of other details. From my enquiries into the working of the Superintendent's office, I am convinced that the

method and organisation of the work might be greatly improved. Its present condition is the not unnatural result of the rapid expansion of work which has too often been met by temporary makeshifts in the matter of establishment and ever present difficulties in the matter of accommodation. Improvement might be looked for on two main lines :—

(a) *Adoption of a better office procedure.*—The system in the Stores seemed notably defective, and while not prepared to condemn it absolutely, I would specially instance the divorce between the men who keep the different articles and those who keep the accounts of their consumption. Manuscript note-books abound, and the forms of what registers there are in many instances seemed susceptible of improvement.

(b) *Simplification and greater system in the numerous statements and accounts which the Superintendent's office is required to submit to this authority and that.*—There surely must be room for some reform in this respect, and the fact cannot be over-emphasised, that while it is easy enough to prescribe the statements, their preparation, with the numberless items and varieties with which the office has to deal, is often most laborious.

It may be said therefore that first the system of work should be reformed (with the attendant possibility of reduction of the staff), and then the revision of the establishment should follow.

Against this view it is submitted that there are various valid objections :—

(a) To revise the office procedure must be a matter of time. The internal reorganisation of the office would almost be the work of a special officer, and the consideration of its external relations with different authorities will entail references and discussions that must take time. In the meantime the work suffers and is only carried on as it is in a way that, without reflections on any one concerned, is not altogether satisfactory.

(b) It is submitted that in the matter of the numerical additions now recommended, the proposals are not over liberal. If kept pending for any time they may, like many of their predecessors, become obsolete. They are designed to enable the present work to be efficiently carried on; at present there is more work than can be properly dealt with, and while reforms will enable the work to be better done and more promptly, I do not believe that they will lead to any substantial reductions of establishment. Moreover, if in isolated instances clerks could be dispensed with hereafter, there is nothing to prevent this being done.

(c) Reforms will be facilitated if the Superintendent is given a staff competent to give effect to them.

106. Mr. Manson's proposals in the matter of the pay of the different branches, are discussed *seriatim* below. New posts to be created, as recommended in the preceding portions of the note, are shown in italics. The distinction between permanent and temporary posts is dropped.

107. **STAMPS.**

CORRESPONDENCE BRANCH.

EXISTING— Staff.	Pay. Rs.	PROPOSED BY MR. MANSON. Staff.	Pay. Rs.
1 Head Clerk	60—4—80	1 Head Clerk	100—5—125
1 Copyist	30 2—40	1 *Second Clerk*	*40—4— 60*
1 Do.	30—2—40	1 Copyist	20—2— 30
1 Typist	40	1 Typist	30—2— 40
1 Record-keeper	30—2—40	1 Record-keeper	40—2 - 50
1 Assistant Record-keeper	40	1 Assistant Record-keeper	30—2— 40
1 Despatcher	20—2—30	1 Despatcher	30—2— 40
7 Mean Total	295	7 Mean Total	361-4

It is proposed to raise substantially the pay of the Head Clerk, his duties in connection with the checking of indents being onerous and responsible. The pay suggested for the Second Clerk appears reasonable. The pays of copyist and typist will be reduced, but will be sufficient if they are kept to their legitimate duties. The pay of the Record-keeper will be slightly raised and in relation thereto, the pay of the Assistant would be suitable. The Despatcher has more to do than the routine despatch of letters and his pay may be raised as proposed.

108. ACCOUNTS BRANCH (GENERAL).

EXISTING— Staff.			Pay. Rs.	PROPOSED BY MR. MANSON— Staff.			Pay. Rs.
1	Head	Accountant	60—4—80	1	Head	Accountant	80—4—100
1	Assistant	ditto	40—4—60	1	Assistant	ditto	60—4—80
1	Ditto	ditto	40—4—60	1	Ditto	ditto	40—4—60
1	Ditto	ditto	40—4—60	1	Ditto	ditto	40—4—60
1	Ditto	ditto	20—2—30	1	Ditto	ditto	30—2—40
1	Ditto	ditto	20—2—30	1	Ditto	ditto	30—2—40
1	Ditto	ditto	20—2—30	1	Ditto	ditto	20 2—30
7		*Mean Total*	322·8	7		*Mean Total*	382 8

The Head Accountant's duties are very responsible and he should receive a higher pay than he does at present. The re-grading suggested for the remainder seems suitable and slightly betters their prospects. A good standard of intelligence is required in this branch.

109. POSTAGE AND TELEGRAPH BRANCH.

EXISTING. Staff.			Pay. Rs.	PROPOSED BY MR. MANSON. Staff.			Pay. Rs.
1	Head	Accountant	40—4—60	1	Head	Accountant	80 4—100
1	Assistant	ditto	30—2—40	*1*	*Assistant*	*ditto*	*60—4— 80*
1	Ditto	ditto	20—2—30	1	Assistant	ditto	40—4— 60
1	Ditto	ditto	25	1	Ditto	ditto	30—2— 40
				1	Ditto	ditto	20—2— 30
4		*Mean Total*	145	5		*Mean Total*	290

The transactions in this branch are not as valuable as those in that preceding, but the Superintendent urges that since the Head Accountant in this has the checking of indents, which is not part of his duties in the other, the pay of the post in each should be the same. It is represented also that the postage accounts are more intricate. This may perhaps be accepted in which case the other proposals would also appear suitable.

110. STAMPING DEPARTMENT.*

EXISTING. Staff.		Pay. Rs.	PROPOSED BY MR. MANSON. Staff.		Pay. Rs.
1	Accountant	60	1	Accountant	40—4—60
1	Counter	20	1	Counter	20—2—30
1	Ditto	20	1	Ditto	15—1—20
1	Pressman	12	1	Pressman	15
1	Ditto	12	1	Ditto	14
1	Ditto	12	1	Ditto	13
1	Ditto	12	1	Ditto	12
7	*Mean Total*	148	7	*Mean Total*	155·4

There is no harm in reducing the Accountant's pay, as in comparison with those in other branches, his duties are not so responsible. One of the counters has to carry on his work in his absence and may suitably be given slightly better pay. The small increments to the pressmen will slightly improve their positsion and they have small prospects at present.

111. STORE.

EXISTING.— Staff.			Pay. Rs.	PROPOSED BY MR. MANSON. Staff.			Pay. Rs.
1	Store-keeper		400—40—600	1	Store-keeper		400—40—600
1	Deputy	Store-keeper	100—10—150	1	Deputy	Store-keeper	100—10—150
1	Assistant	Ditto	60— 4— 80	1	Assistant	ditto	50— 4— 80
1	Ditto	Ditto	75	1	Ditto	ditto	60— 4— 80
1	Ditto	Ditto	40— 4— 60	1	Ditto	ditto	40— 4— 60
1	Ditto	Ditto	40— 4— 60	1	Ditto	ditto	40— 4— 60
1	Ditto	Ditto	30— 2— 40	1	Ditto	ditto	40 3— 60
1	Ditto	Ditto	30— 2— 40	1	Ditto	ditto	30— 3— 40
1	Ditto	Ditto	30— 2— 40	1	Ditto	ditto	30— 2— 40
1	Ditto	Ditto	30— 2— 40	1	Ditto	ditto	30— 2— 40
1	Sarkar		20— 2— 30	1	Sarkar		20— 2— 30
1	Ditto		20— 2— 30	1	Ditto		20— 2— 30
1	Ditto		20— 2— 30	1	Ditto		20— 2— 30
1	Muharrir		20— 2— 30	1	Muharrir		20— 2— 30
1	Ditto		20— 2— 30	1	Ditto		20— 2— 30
1	Head Packer		75—10—125	1	Head Packer		75—10—125
1	Assistant Packer		60— 4— 80	1	Assistant Packer		60— 4— 80
19	Counters		15— 1— 20	*1*	*Ditto.*	*ditto*	*60 4— 80*
				19	Counters		15— 1 20
				1	*Counter*		*15— 1— 20*
36		*Mean Total*	1,778-12	38		*Mean Total*	1,890

* For proposals as to the coolies employed see under "Subordinates."

Mr. Manson's proposals seem suitable as far as they go. The packers in this branch must be well paid since they handle articles of great value. The suggestion to place the first and second Assistant Storekeepers on the same pay also appears desirable.

But if we re-classify the staff according to the duties which they actually perform (and do away with this source of confusion by which men are called one thing and do another), there would still seem room for improvement. Adopting the nomenclature suggested in paragraph 27, the staff is really employed and paid as follows :—

Vide paragraph 27 of this note.

	Post.	Pay. Rs.
1	Storekeeper	400—40—600
1	Deputy Storekeeper	100—10—150
1	Unopened Stock Clerk	40— 4— 60
1	Open Stock Clerk	60— 4— 80
1	Assistant Stock Clerk	40— 4— 60
2	Assistant Stock Clerks	30— 2— 40
1	Head Sorter	20— 2— 30
5	Assistant Sorters	15— 1— 20
1	Accountant	75
2	Assistant Accountants	30— 2— 40
2	Ditto ditto	20— 2— 30
3	Ditto ditto	15— 1— 20
2	Head Counters	20— 2— 20
11	Assistant Counters	15— 1— 20
1	Head Packer	75—10—125
1	Assistant Packer	60— 4— 80
36	*Mean Total*	1,778-12

The unsatisfactory grading is at once apparent. The drop between the pay of the Head Accountant and his next Assistant and the low pay, Rs. 15—1—20, of the lowest grade of Accountants, seem obvious defects. An Assistant Sorter, too, would seem to deserve better pay than an Assistant Counter, and the pay Rs. 20—2—30 would seem unnecessarily high for a Counter. The following nomenclature and rates of pay are therefore proposed :—

	Post.	Pay. Rs.
1	Storekeeper	400—40—600
1	Deputy Storekeeper	100—10—150
1	Unopened Stock Clerk	40— 4— 60
1	Open Stock Clerk	60— 4— 80
1	Assistant Stock Clerk	40— 4— 60
2	Assistant Stock Clerks	30— 2— 40
6	Sorters	20— 1— 25
1	Accountant	60— 4— 80
2	Assistant Accountants	40— 2— 60
2	Ditto ditto	30— 2— 40
3	Ditto ditto	20— 2— 30
1	Head Counter	20— 1— 25
13	Assistant Counters	15— 1— 20
1	Head Packer*	80—10—130
2	Assistant Packers	60— 4— 80
38	*Mean Total*	1,967-8

112. Subordinates.

Existing— Staff.	Pay. Rs.	Proposed by Mr. Manson. Staff.	Pay. Rs.
1 Jemadar	12—15	1 Jemadar	2—15
2 Darwans	7	2 Darwans	18
4 Daftaries	9	4 Daftaries	9
1 Farash	6	*1 Daftary*	9
1 Sweeper	6	1 Farash	7
2 Carpenters	10	1 Sweeper	6
1 Peon	9.	*1 Do.*	
3 Peons	8	2 Carpenters	10
1 Peon*	7	1 Peon	9
1 Do.†	6	5 Peons	8
2 Coolies	8	2 Coolies	8
3 Do.	7	*3* Do.‖	8
9 Do.‡	6	3 Do.	7
		3 Do.¶	7
		6 Do.**	6
31§ *Mean Total*	233-4	36 *Mean Total*	281—4

* Slightly raised in order to prevent the pay of the Assistant Packers overlapping with that of the Head Packer.
† Including five in the Stamping Branch.
‡ Two for Stamping Branch.
§ Two for Stamping Branch.
‖ One for Stamping Branch.
¶ Paid out of contingencies *vide* para. 29 (peons.)
** Excluding one copy paid out of contingencies.

The pay of the darwans and farash might be raised by Re. 1 each as proposed. The small improvement of the condition of the coolies may also be accepted.

113. STATIONERY.

Correspondence Branch.

Existing— Staff.	Pay. Rs.	Proposed by Mr. Manson. Staff.	Pay. Rs.
1 Head Clerk	50—4—70	1 Head Clerk	100—5—125
1 Record-keeper	30—2—40	*1 Second Clerk*	*40—4— 60*
1 Assistant Record-keeper	20—2—30	1 Record-keeper	40—4— 60
1 Ditto ditto	30	1 Assistant Record-keeper	30—2— 40
1 Despatcher	30—2—40	1 Despatcher	30—2— 40
3 Copyists	20—2—30	*1 Third Clerk*	*30—2— 40*
1 Cashier	40—4—60	2 Copyists	20—2— 30
1 Sarkar*	20	1 Typist	30—2— 40
		1 Cashier	60—4— 80
		1 Sarkar	20
10 *Mean Total*	*355*	11 *Mean Total*	*528-12*

The Head Clerk has heavier correspondence work in this branch than in the corresponding one of the Stamp Department, but he has not the important duties of the check of Indents and should get less pay. It will also be noticed that his present pay is less. If he gets Rs. 80—4—100, this should suffice. Mr. Manson, however, represents that the office is more difficult of management than the corresponding one of the Stamp Department and requires an abler man. It would seem that a suitable man should be obtainable nevertheless on the lower pay suggested, and it does not seem that the relations of the existing rates of pay should be overlooked. The pay suggested for the second Clerk might be accepted, as also that for the Record-keeper, whose duties are fairly heavy. The improvement in the pay of the Assistant Record-keeper may be agreed to, but there is no need for the third Clerk, who will assist the Despatcher, to get the same pay as he; he may receive Rs. 20—2—30. The Typist might be allowed, as proposed, the same pay as in the Stamp Department, and the Cashier's pay may be raised, as the security and earnest money may involve the passing of a considerable sum through his hands. If this is sanctioned, the Superintendent should consider whether his security should not be raised.

114. Indent Checking Branch—

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1 Head Indent Checker	80—4—100	1 Head Indent Checker	80—4—100
1 Assistant ditto	50—5— 75	1 Assistant ditto	60—4— 80
1 Ditto ditto	40—4— 60	1 Ditto ditto	40—4— 60
1 Ditto ditto	30—2— 40	1 Ditto ditto	40—4— 60
1 Ditto ditto	30—2— 40	1 Ditto ditto	30—2— 40
1 Ditto ditto	20—2— 30	1 Ditto ditto	30—2— 40
1 Ditto ditto	30	1 Ditto ditto	30—2— 40
1 Ditto ditto	30	1 Ditto ditto	20—2— 30
		1 *Ditto ditto*	*20—2— 30*
8 *Mean Total*	*381-4*	9 *Mean Total*	*447-8*

The Superintendent's proposals improve the status of the Branch, but not perhaps inordinately so.

115. Accounts Branch—

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1 Chief Accountant	85—3—100	1 Chief Accountant	150—10—200
1 Assistant Accountant	50—4— 70	1 Assistant Accountant	80— 4—100
1 Ditto ditto	40—4— 60	2 Ditto Accountants	50— 4— 70
2 Ditto Accountants	50	3 Ditto ditto	40— 4— 60
2 Ditto ditto	35—2— 45	2 Ditto ditto	40— 2— 50
2 Ditto ditto	40	11 Ditto ditto	30— 2— 40
9 Ditto ditto	30—2— 40	4 Ditto ditto	20— 2— 30
2 Ditto ditto	25—2— 35	*1 Ditto Accountant*	*20— 2— 30*
2 Ditto ditto	30	Special—	
2 Ditto ditto	20—2— 30	1 Assistant Accountant (for three months)	50
Special—		1 Assistant Accountant (for three months)	
1 Assistant Accountant (for three months)	50	Assistant Accountant (for three months)	30
1 Assistant Accountant (for three months)	30		
26 *Mean Total*	*1,018-12*	27 *Mean Total*	*1,242-8*

* Compare paras. 36 and 65 (Sarkars) and note to para. 119.

Considering the value of the stationery with which these Accountants deal, the proposals do not seem immoderate. It would seem very desirable to raise materially the status of the Chief Accountant.

The grading of the Assistants is, however, defective. Out of six grades, two overlap with those above them in the sense that the maximum pay of the lower grade is higher than the minimum pay of that above it. To remedy this the following is proposed :—

		Pay. Rs.
1	Assistant Accountants	80—4—100
3	Ditto Accountants	60—4— 80
3	Ditto ditto	50—2— 60
6	Ditto ditto	40—2— 50
6	Ditto ditto	30—2— 40
5	Ditto ditto	20—2— 30
24	*Mean Total*	*1,140*

This also perhaps has the advantage of equalising to a greater extent the numbers in the different grades.

116. Store Examiner's Branch.

Existing— Staff.	Pay. Rs.	Proposed by Mr. Manson: Staff.	Pay. Rs.
1 Store Examiner	250	1 Store Examiner	200—20—300
1 Assistant Examiner	40—4—60	1 Assistant Examiner	40— 4— 60
1 Ditto ditto	20—2—30	1 Ditto ditto	30— 2— 40
1 Ditto ditto	15—1—20	1 Ditto ditto	20— 2— 30
5 Sorters	10	5 Sorter	10
9 *Mean Total*	*401-4*	9 *Mean Total*	*445*

The question of the pay of the Store Examiner may be left for future discussion; it is connected more or less with the suggestion that the Superintendent himself should be a man of greater technical knowledge which is still pending decision. The present pay is not utterly inadequate for the type of the present incumbent although the post is an important one and the quality of stores of great value, depend largely upon the honest discharge of the duties.

The pay of the Assistants requires raising badly. It is at present quite inadequate, considering their responsibilities, and the Superintendent's proposals do not seem to go too far.

117. Periodicals Branch.

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1st Assistant	40—4—60	1st Assistant	60—4—80
2nd Ditto	30—2—40	2nd Ditto	30—2—40
3rd Ditto	20—2—30	3rd Ditto	20—2—30
3 *Mean Total*	*120-0*	3 *Mean Total*	*140-0*

The pay of the 1st Assistant may suitably be raised, as his duties have considerably increased.

118. Rubber Stamps Branch.

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1st Assistant	30—2—40	1st Assistant	40—4—60
2nd Ditto	25	2nd Ditto	20—2—30
2 *Mean Total*	*62-8*	2 *Mean Total*	*82-8*

The expansion of the work in the branch justifies an improvement in the status of the Assistant in charge.

119. Store Branch.

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1 Storekeeper	175—10—225	1 Storekeeper	200—20—300
1 Deputy Storekeeper	45— 4— 65	1 Deputy Storekeeper	60— 4— 80
1 Country Paper Stock Clerk	20— 2— 30	*1 Storekeeper's clerk*	*30— 2— 40*
1 Godown Sarkar	30— 2— 40	1 Godown Sarkar	30— 2— 40
1 Ditto	20	1 Ditto	20— 2— 30
1 Ditto	16	2 Godown Sarkars	15— 1— 20
1 Stock Clerk	50	1 Stock Clerk	40— 2— 30
1 Ditto	40	*2 Stock Clerks*	*30— 2— 40*
1 Issue Clerk	50	3 Ditto	20— 2— 30
1 Ditto	30	1 Issue Clerk	40— 2— 50
1 Ditto	20— 2— 30	2 Issue Clerks	30— 2— 40
1 Packing Clerk	40— 2— 50	*1 Issue Clerk*	*20— 2— 30*
1 Ditto	35	1 Packing Clerk	40— 2— 50
1 Ditto	30	2 Packing Clerks	30— 2— 40
1 Ditto (for six months)	25	1 Packing Clerk	20— 2— 30
1 Packing Clerk	20	3 Packers	10
3 Packers	10	1 Markman	14
1 Markman	14	*1 Ditto*	*14*
1 Despatching Clerk	40— 2— 50	1 Despatching Clerk	40— 2— 50
1 Ditto	20	1 Ditto do.	30— 2— 40
1 Consumption Register-keeper	40	1 Ditto do.	20— 2— 30
2 Sarkars	15— 1— 20	1 Consumption Register-keeper	40
1 Store Accountant	40— 2— 50	1 Store Accountant	50— 2— 60
1 Ditto	30— 2— 40	1 Ditto	40— 2— 50
2 Store Accountants	20— 2— 30	1 Ditto	30— 2— 40
		1 Ditto	20— 2— 30
		1 Ditto	*20— 2— 30*
		Temporary.	
1 Assistant Godown Sarkar (for six months.)	20	1 Assistant Godown Sirkar (for six months.)	20
		1 Packing Clerk (half-time)	25
30* *Mean Total*	*1,055*	37 *Mean Total*	*1,425-8*

120. One preliminary point about the stationery store calls for notice. At present on consideration that the responsibility of the Storekeeper extends throughout the store, the subordinates are allowed to be his nominees. While the present system of work continues (under which it must be very difficult to trace the individual responsibility of anyone for anything), this may be necessary and even were a better system introduced its continuance to some extent might be desirable, but it should be in either case subject to an absolute proviso that the men put in are thoroughly competent. Otherwise the point is one rather for future consideration.

121. Otherwise, as they stand, Mr. Manson's proposals seem reasonable. The most noticeable is the increase of pay to the Storekeeper and his Deputy, which is justifiable by the large increase in the value of the articles in their charge.

122. It will, however, be convenient (as in the case of the stamp store) to see how they work out if the staff is re-classified and renamed according to the duties which it actually performs (*vide* paragraph 65). The result, adopting Mr. Manson's proposed rates of pay, is shown below :—

Post.	Pay. Rs.
1 Storekeeper	200—20—300
1 Deputy Storekeeper	60— 4— 80
1 Storekeeper's Clerk	30— 2— 40
1 Unopened Stock Clerk	20— 2— 30
1 Godown Sirkar	15— 1— 20
1 Open Stock Clerk	40— 2— 50
2 Open Stock Clerks	30— 2— 40
3 Ditto*	20— 2— 30
1 Open Stock Clerk†	15— 1— 20
1 Issue Clerk	40— 2— 50
2 Issue Clerks	30— 2— 40
1 Issue Clerk	20— 2— 30
1 Compilation Clerk‡	30— 2— 40
1 Packing Clerk	40— 2— 50
2 Packing Clerks	30— 2— 40
1 Packing Clerk	20— 2— 30
2 Markmen	14
3 Packers	10
1 Despatching Clerk	40— 2— 50
1 Ditto	30— 2— 40
1 Ditto	20— 2— 30
1 Consumption Register-keeper	40
1 Store Accountant	50— 2— 60
1 Ditto	40— 2— 50
1 Ditto	30— 2— 40
2 Store Accountants	20— 2— 30
1 Temporary Godown Sarkar (for six months)	20
1 Packing Clerk (half-time)	25
37 *Mean Total*	*1,425-8*

* Excluding two Sarkars—one under the Cashier considered in the Stationery Correspondence Branch, and the other working as Mistake Register Clerk considered in the Form Indent Branch.
* Including one called by Mr. Manson a Godown Sarkar.
† Called by Mr. Manson a Godown Sarcar.
‡ Ditto. ditto.

This nomenclature may be adopted. The only suggestions that arise are that Rs. 15—1—20 is too low a pay for any man in the position of Open Stock Clerk. It may be raised to Rs. 20—2—30.

Even then the employés in the store are not highly paid, but the fact that they are nominees of the Storekeeper entertained on his responsibility is to be remembered. If individual as against joint responsibility were to be enforced, it might be necessary to further raise the standard of pay and to emply a different type of man.

123. SUBORDINATES.

EXISTING— Staff.	Pay. Rs.
5 Darwans	7
1 Daftary	9
2 Sweepers	6
1 Peon	9
3 Peons	8
1 Cooly	9
13 Coolies	7
3 Do.	6
29†	*Total* 207

AS PROPOSED BY MR. MANSON. Staff.	Pay. Rs.
4 Darwans	7
1 Daftary	9
1 Farash	*7*
2 Sweepers	6
1 Peon	9
3 Peons	8
3 Do.	7
1 Cooly	9
13 Coolies	7
7 Do.	7
3 Do.	6
2 Do.	*6*
Temporary—	
1 Darwan	7
42	*Total* 296

There is nothing in the above that need perhaps be objected to.

FORMS.

CORRESPONDENCE BRANCH.

124.

EXISTING— Staff.	Pay. Rs.
1 Head Clerk	40—4—60
1 Reference Clerk	30—2—40
1 Despatcher	30—2—40
1 Record-keeper	20—2—30
1 Assistant Record-keeper	30
1 Advice Writer	20—2—30
1 Copyist	20—2—30
1 Ditto	20—1—25
8	*Mean Total* 266-4

AS PROPOSED BY MR. MANSON. Staff.	Pay. Rs.
1 Head Clerk	100—5—125
1 *2nd Clerk*	*40—4—60*
1 Indent Correspondence Clerk	*30—2—40*
1 Despatcher	30—2—40
1 Assistant Despatcher	*20—2—30*
1 Record-keeper	40—2—50
1 Assistant Record-keeper	30—2—40
1 Advice Writer	25—2—35
1 Assistant Advice Writer	*20—2—30*
1 Copyist	20—2—30
1 Typist	*30—2—40*
11	*Mean Total* 486-4

There would seem no necessity to raise the pay of the Head Clerk to the extent proposed; at present he gets the lowest pay of the three Head Clerks (Stamps, Stationery, and Forms). Mr. Manson represents that the work is monotonous and laborious, and that equally good men being required in all three branches, the pay in all three should be the same. The argument is scarcely valid, and a pay of Rs. 70—4—90 may be allowed. The pay of the second Clerk is that suggested for the other two departments and might be admitted, while the Indent Correspondence Clerk will practically come in as a third Clerk. The pay of the Record-keeper and his assistant would be the same as proposed in the case of the Stamp Department. The pays of the Advice Writer and of his proposed assistant seem suitable, and the pay of typist is the same as has been proposed in the Stamps Correspondence Branch. There is perhaps no objection to slightly raising the pay of one copyist.

125. INDENT BRANCH.

EXISTING— Staff.	Pay. Rs.
1 Head Indent Checker	60—4—80
1 Assistant Indent Checker	80
5 Assistant Indent Checkers	20—2—30
1 Ditto Indent Checker	20
1 Sarkar (Mistake Register Clerk)	20
9	*Mean Total* 282-8

AS PROPOSED BY MR. MANSON. Staff.	Pay. Rs.
Head Indent Checker	60—4—80
1 Assistant Indent Checker	40—4—60
3 Ditto ditto Checkers	30—2—30
1 Ditto ditto Checker	30—2—40
2 Ditto ditto Checkers	20—2—30
1 Ditto ditto Checker	*20—2—30*
9	*Mean Total* 362-8

The proposals may be accepted. The pay of the Assistants would appear to require raising, and it will now be more in line with the Corresponding Clerk in the Stationery Department.

* There are also a certain number of coolies paid out of contingencies.
† Including one darwan paid out of contingencies, and excluding 2 darwans and 7 coolies at Rs. 7 each for six months.

126. Compilation Branch.

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1 Compiler	40—2—50	1 Compiler	40—4—60
		1 *Assistant Compiler*	*20—2—30*
1 *Mean Total*	*47-8*	2 *Mean Total*	*82-8*

There seems no particular object in raising the Compiler's pay, and the reason alleged by the Superintendent, that it should be equal to the pay of assistants in other branches, may be disallowed. The proposed pay for his assistant may be admitted.

127. Accounts Branch.

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1 Accountant	30—2—40	1 Accountant	40—4—60
		1 *Receipt-keeper*	*20—2—30*
1 *Mean Total*	*37-8*	2 *Mean Total*	*82-8*

The Accountant's pay may be raised, as suggested, bringing his status more to the level of that proposed for the officers performing similar duties in other branches, and the pay of the Receipt-keeper may be allowed as proposed.

128. Store Branch.

Existing— Staff.	Pay. Rs.	As proposed by Mr. Manson. Staff.	Pay. Rs.
1 Supervisor	60—4—80	1 Storekeeper	100—10—150
1 Assistant Supervisor	30—2—40	1 Assistant Storekeeper	50—4—70
1 Ditto ditto	30	1 Assistant ditto	40—4—60
1 Despatcher	25—2—35	1 Despatcher	30—2—40
1 Assistant Despatcher	25	2 Assistant Despatchers	20—2—30
1 Ditto ditto	20—1—25	1 Transit Clerk	20—2—30
1 Transit Clerk	20—2—30	1 Receiving Clerk	20—2—30
1 Receiving Clerk	20	1 Accountant	30—4—50
1 Accountant	25—2—35	1 Assistant Accountant	30—2—40
1 Ditto	20—2—30	2 Assistant Accountants	20—2—30
1 Ditto (for six months)	25	8 Sorters	15—1—20
1 Ditto	20—1—25	1 Markman	14
1 Head Estimator	30—2—40	*1 Ditto*	*14*
2 Assistant Estimator	20—2—30	*1 Stock Clerk*	*20—2—30*
3 Sorters	18	*3 Counters*	*15—1—20*
5 Ditto	15	1 Estimator	30—2—40
1 Markman	14	2 Assistant Estimators	20—2—30
24 *Mean Total*	*603*	29 *Mean Total*	*896-12*

On the Superintendent's proposals as they stand, the increase to the pay of the Storekeeper might be accepted: even granting that forms are not articles of the same value as either stamps or stationery, yet the present pay would seem inadequate for duties the careful discharge of which is of the utmost importance. The pay proposed for the new posts would also appear suitable.

129. It will, however, be most convenient (as in the case of the Stamps and Stationery stores) to re-classify the staff (according to the revised establishment and rates of pay proposed by the Superintendent) according to its actual duties, with the following results:—

Post.	Pay. Rs.
1 Storekeeper	100—10—150
1 Transit Clerk	20—2—30
1 Receiving Clerk	20—2—30
1 Assistant Storekeeper	50—4—70
1 Ditto. ditto	40—4—60
8 Issue Clerks*	15—1—20
1 Despatcher	30—2—40
2 Assistant Despatchers	20—2—30
2 Markmen	14
1 Accountant	30—4—50
1 Assistant Accountant	30—2—40
2 Assistant Accountants	20—2—30
1 Stock Clerk	20—2—30
3 Counters	15—1—20
1 Estimator	30—2—40
2 Assistant Estimators	20—2—30
29 *Mean Total*	*896-12*

* Called sorters by Mr. Manson.

Since the Receiving Clerk has the custody of saleable forms, he might receive a higher pay than Rs. 20—2—30. A pay of Rs. 30—2—40 might be given.

The Sorters, too, have work requiring intelligence. They arrange the forms and sort them out for issue. They are really Issue Clerks and have accordingly been so designated. It is understood that at present they are men of poor intelligence, and if so, they must be constantly making mistakes. Their position might be improved by raising their pay to Rs. 20—1—25.

For the rest, Mr. Manson's suggestions may be agreed to, including the improvement in the position of the Assistant Storekeepers. The form store works badly at present and requires improvement.

130. Subordinates—

Existing—		As proposed by Mr. Manson.	
Staff.	Pay. Rs.	Staff.	Pay. Rs.
1 Darwan*	7	1 Daftary	8
1 Daftary	8	1 Darwan	7
1 Peon	7	*1 Farash*	*7*
1 Do.	8	*2 Sweepers*	*6*
1 Cooly	9	2 Peons	8
1 Do.	8	*3 Do.*	*7*
6 Coolies	7 †	1 Cooly	9
9 Do.	6	1 Do.	8
		6 Coolies	7
		9 Do.	6
		4 Do.	*8*
		6 Do.	*7*
		6 Do.	*6*
21 *Total*	*143*	43 *Total*	*294*

* Paid out of contingencies.
† There are also a certain number of coolies paid out of contingencies.

CONCLUSION.

131. The following statement will show the financial results of Mr. Manson's proposals and of my modified suggestions, as compared with the existing state of affairs :—

Branch.	Present.		Proposed by Mr. Manson.		As modified by me.	
	No. of posts.	Pay.	No. of posts.	Pay.	No. of posts.	Pay.
		Rs. A.		Rs. A.		Rs. A.
			Stamps.			
Correspondence	7	295 0	7	361 4	7	361 4
Accounts (General)	7	322 8	7	382 8	7	382 8
Ditto (Postage and Telegraph.	4	145 0	5	290 0	5	290 0
Stamping office	7	148 0	7	155 4	7	155 4
Store	36	1,778 12	38	1,890 0	38	1,967 8
Subordinates	31 [1]	233 4	36	281 4	36	281 4
Total	92	2,922 8	100	3,360 4	100	3,437 12
			Stationery.			
Correspondence	10	355 0	11	528 12	11	495 0
Indent	8	381 4	9	447 8	9	447 8
Accounts	26	1,018 12	27	1,242 8	27	1,347 8
Store Examiner	9	401 4	9	445 0	9	420 0
Periodicals	3	120 0	3	140 0	3	140 0
Rubber-stamps	2	62 8	2	82 8	2	82 8
Store	30	1,055 0	37	1,425 8	37	1,434 4
Subordinates	29 [2]	207 0	42	296 0	42	296 0
Total	117	3,600 12	140	4,607 12	140	4,662 12
			Forms.			
Correspondence	8	266 4	11	486 4	11	452 8
Indent	9	282 8	9	362 8	9	362 8
Compilation	1	47 8	2	82 8	2	75 0
Acounts	1	37 8	2	82 8	2	82 8
Store	24	603 0	29	896 12	29	946 12
Subordinates	21 [3]	143 0	43	294 0	43	294 0
Total	64	1,379 12	96	2,204 8	96	2,213 4
Grand Total	273	7,903 0	336	10,172 8	336	10,313 12

Note.—Apprentices are not included in the above statement.
(1) Excluding one cooly and including 2 peons paid out of contingencies, *vide* para. 29 (peons)
(2) Including one darwan paid out of contingencies and excluding 2 darwans and 7 coolies at Rs. 7 each for six months.
(3) Including 1 darwan paid out of contingencies.

132. In other words and distinguishing between superior and subordinate posts, the proposals may be summarised in the following statement :—

Department.	Present.		As proposed by Mr. Manson.		As modified by me.	
	No of posts.	Pay.	No. of posts.	Pay.	No. of posts.	Pay.
		Rs. a.	*Superior posts.*	Rs. a.		Rs. a.
Stamps	61	2,689 4	64	3,079 0	64	3,156 8
Stationery	88	3,393 12	98	4,311 12	98	4,366 12
Forms	43	1,236 12	53	1,918 8	53	1,919 4
Total .	192	7,319 12	215	9,301 4	215	9,442 8
			Subordinate posts.			
Stamps	31	233 4	36	281 4	36	281 4
Stationery	29	207 0	42	296 0	42	296 0
Forms	21	143 0	43	294 0	43	294 0
Total .	81	583 4	121	871 4	121	871 4

133. The total monthly cost of the whole establishment would work out as follows :—

	Rs. a.
Present	7,903 0
As proposed by Mr. Manson	10,172 8
As modified by me	10,313 12

134. It is submitted that the price is not too high to pay for a satisfactory solution of this troublesome question. An attempt has been made to show that every man will have a fair day's work, and that the rates of pay, though better than those offered at present, are not higher than are required in order to attract a suitable class of man. If these two points are accepted, the only course open is to face the expenditure, if it is desired that the work of the office should be satisfactorily conducted.

H. Wheeler,
Secretary.

I have read through this note. The facts stated correctly represent the existing state of affairs and the proposals made by me. I would urge that where the revision reduces the pay of any post, the present incumbent should not suffer, the reduction being given effect to on the next vacancy.

C. F. Manson,
Superintendent of Stamps and Stationery.

The 22nd August 1902.

At the request of the Committee I note briefly, but in some further detail, the lines upon which it seemed to me that the organisation of the Stationery Department was deficient.

(*a*) The absence of any clear rules of office procedure showing what each clerk was supposed to do and how he was to do it.

There are some rules in the Stationery Manual which deal with certain general aspects of the work in the office, but what is rather meant as lacking, is on the lines of a manual of office procedure. It was with considerable difficulty and after many contradictory statements that I arrived at the details of the distribution of work mentioned in my note, and there are many points not touched on.

(*b*) The lack of definite orders prescribing what registers should be kept and in what form.

There are some printed forms of registers, but there are many in manuscript. If a register is required, the method of keeping it should be defined, and a proper system of registers on a connected plan would obviate the necessity for recording the same particulars at several different stages. For instance one branch may require to have a full detail of an indent—when it was received, from whom, and when it was complied with; another branch may only require to register sufficient detail for the identification of the indent and so on.

(*c*) The defective state of the records.

I gathered that they are in considerable confusion, largely due to want of space; but there is also little method in their arrangement. To tie them all up in one bundle seemed a usual course. An elaborate system is probably not required, but there might advantageously be more method than there is at present.

(*d*) The complexity of the accounts and statements which the Superintendent has to supply to different administrations.

For this he is not responsible as he has to comply with orders, but in matters of general concern such as stationery and stamps, it is not clear why all Provinces should not accept similar information. At present some want one thing and some another in a fashion which is decidedly confusing.

If this were done the registers might be framed on the lines necessary to supply the information. It looked as if there was a good deal of loose compilation outside the registers, all of which renders the detection of error difficult.

(*e*) Judging by the work generally in the office one would not be sanguine of the efficiency of its accounts procedure, but I am not prepared to make detailed criticisms. The accounts are audited and therefore may be up to the mark.

(*f*) Apparently defective procedure.

I especially instance the absence of accounts of stock in the Stationery Store to which attention is drawn in my note and the fact that articles pass from hand to hand in the absence of receipts at different stages which would enable an irregularity to be traced. It would seem reasonable that the office accounts and the actual store accounts should be kept on separate lines as a mutual check upon one another, as is the case with the Accountant's and Treasurer's registers in a Treasury.

The general defect of the office procedure seemed to be that it has never been systematised. It has grown up haphazard as wants arose and there is little certainty that it does not overlap at some stages and leave gaps at others.

H. Wheeler,—7-4-1903.

APPENDIX C 2.

Note by Mr. H. Wheeler on the history of the office and store accommodation in the office of the Superintendent of Stamps and Stationery.

Note by Mr. H. Wheeler on the history of the office and store accommodation in the office of the Superintendent of Stamps and Stationery, dated the 26th February, 1902.

The present note will merely indicate the history of events previous to and since the last substantial additions to the accommodation in the office of the Superintendent of Stamps and Stationery, namely, the erection of the new Stationery Store and also that for Forms. The question of the existing inadequate accommodation was under discussion between the years 1878 and 1882, and in the latter year got the length of Government sanction to the erection of new buildings, and in 1883, to the preparation of plans. The question of site was still undecided, and in the Resolution of Government, dated the 3rd March 1885, appointing a Committee to consider how best to utilise some space to be made available by reductions in the operations of the Custom House, the erection of new buildings for the Superintendent of Stamps and Stationery was mentioned as one of the uses to which the land might be put. The Committee did not care for the suggested site for the purpose, and recommended waiting till other sites might possibly be available in connection with the development of the East Indian Railway. The Board agreed while speaking of a building for the Stationery Office as one which "sooner or later must be built." This was in September 1885. Nothing more seems to have happened till 1890, when the urgent representation of the Superintendent induced the Board to re-open the question, and in their letter No. 650B., dated the 3rd September 1890, they went up to Government, being "strongly of opinion that the time has arrived when the proposals previously made by them (*i.e.*, those of 1882), and accepted in principle, to have a new office for ... the Superintendent of Stamps and Stationery, deserve the immediate consideration of Government." It was noted that the plans of 1882 were out of date and required revision. It took a year to do this, and in September 1891 the Chief Engineer submitted plans for a four-storied Stationery Store fronting the Strand Road, and a main block (three stories, but to be designed to carry a fourth) for Forms and Stamps, with a wing for the office and an official residence. Of these plans the Board approved and pressed for the immediate erection of the Stationery block as urgent. In May 1893 Government sanctioned a three-storied building on the Strand Road. This modification was the result of a consultation on the spot between Mr. Lyall and the Chief Engineer, Mr. Johnston, on the 3rd April 1893, when it was decided that the foundations would not carry a four-storied building, and that for the proposed main block two buildings should be substituted, one for Forms and Stamps and the other for office and residence.

	Estimated Cost. Rs.
Stationery store	1,90,000
Main block	3,23,000
Latrines, out-house	19,000
	5,32,000

The space provided in the Stationery Store was given as 36,285* square feet. Plans were prepared accordingly and were sent to the Board in November 1893. The space given was as follows :—

* In later correspondence, after the building was completed, it is said to have given 34,776 square feet only.

	Sq. ft.
Stamps, Forms and Packing Case Shed	33,921
Office	7,360

and a residence, while the cost worked out as below :—

	Rs.
Stationery Store	1,96,353
Stamps and Forms Store	2,15,488
Office and residence	1,02,330
Out-houses	19,000
	5,33,171

The Board in January 1894, represented that the space was inadequate. They wrote: "If the new buildings are not at least 25 per cent. more roomy than the present buildings (looking to the steady increase of work of late years, the Board would prefer 50 per cent.) there will be no improvement, and the money spent on the new buildings will be more or less wasted."

The Chief Engineer noted that to meet the Board's requirements would mean providing 54,128 square feet for Stamps and Forms, and an additional Rs. 1,10,000 on the estimate. He therefore proposed to retain and repair the existing buildings used as an office and residence, and to work upon the scheme below :—

	Rs.
* Stationery Store	1,96,353
† Form and Stamp block with the increased accommodation asked for	3,33,000
Repairs to existing buildings	10,000
Out-houses, etc.	19,000
	5,58,353

that to say, the new office and residence were to be dropped; the Forms and Stamps were also to be put in two blocks instead of one. Mr. Lyall accepted this, saying: "There will also be further room for expansion hereafter; this is a growing Department, and hereafter when funds are available the offices now to be retained can be knocked down and a more convenient range

* This was in process of erection.

	S. ft.
† Forms	34,288
‡ Stamps	19,840
	54,128

built." The Lieutenant-Governor seems to have visited the office on the 27th February 1894, and to have selected a site for the Forms block; he also accepted the proposals as they then stood. Then followed the usual misfortunes of the Department. A proposal was raised to modify the procedure for the despatch* of forms, and enquiry was made whether the blocks should be gone on with as planned. The Board were opposed to postponement, and meanwhile the Superintendent was complaining loudly of want of space. In May 1894, motives of economy apparently intervened to prevent the Stationery Office getting its requirements. It was noted by Government that by moving the stationery into the new block, 44,000 square feet of space previously occupied by this, would be made available. This was still short by 10,000 of the 54,128 square feet which the Board wanted, but it was stated that the Lieutenant-Governor had decided to retain these buildings instead of dismantling them as was originally arranged, and that by judiciously storing the stamps and forms, the deficiency of 10,000 square feet might be compensated for. If not, the Board were to report. It was observed that "no doubt the old buildings will require thorough repair before they can be pronounced as thoroughly suitable for the storage of forms and stamps; this .... will be done." This then shelved the projects other than the Stationery Store (by that time nearly completed), when they were on the eve of being taken up, and Mr. Lyall on 23rd November, while admitting that the office was no longer in its former "chaotic" condition, still stated that they had not enough room, that some of the godowns were quite unsuitable, that anew block for stamps was wanted, and that "while we may get on without this for a year or two, it is bad economy to have no room for work like that of the Superintendent." Meanwhile Government sanctioned Rs. 9,388 on dismantling and repair. Mr. Lyall again visited the office on 23rd January 1895, and as the result, the Superintendent came up for a new Form Store as indispensable. He subsequently amended his proposals in consultation with Mr. Lyall, and asked for 34,322 square feet. Meanwhile the Department had got some extra space in No. 3, Church Lane, and Mr. Lyall noted that the office requirements were thereby met, leaving only Stamps and Forms to be provided for. What followed is not on record. Mr. Lyall apparently went straight to the Lieutenant-Governor and Chief Engineer, and in March 1895, Government sanctioned a new building to give 14,000 square feet and to cost Rs. 82,000.† Mr Lyall specially left it on record that it was to be built so as to carry a fourth storey and so that it could be lengthened at one end. Racks for the building were sanctioned, and were estimated to cost Rs. 22,400. The Form Store was finally completed in April 1896.

* *i.e.*, its transfer to Jail Press.

† The detail estimate was Rs. 89,748.

With this addition, matters went on till July 1899, when Mr. Gayer came up again, representing the overcrowding and unsuitability of the godowns. His scheme was to cost some Rs. 2,80,000, and was to provide an extension to the Form Store by lengthening it as contemplated by Mr. Lyall; a new three-storied Stamp Store; a new block for Stationery, Store Examiner, and Stamping Department; and various subsidiary buildings, such as tiffin-room, stabling, etc. His letter did not work out superficial areas, though he gave dimensions of the buildings proposed. The Board asked for the advice of the Chief Engineer. Government replied that there was no immediate prospect of finding funds, and again raised the question of despatch of forms from the Jail Press instead of from the Stationery Office. That led to the appointment of a Committee to consider the question. Their report, dated 7th July 1901, held that the Reserve Form accommodation would suffice for the present if the most were made of the space; that otherwise in the Stationery and Stamp branches the extra accommodation asked for by Mr. Gayer could no doubt be fully and advantageously utlised, but for the present that a new Stamp Store was the most urgent. Government, in their letter No. 1512T.—F., dated 17th October 1901, held the consideration of these proposals in abeyance pending a decision on certain suggestions raised by the Government of India as to the future status of the Superintendent of Stationery, and there the matter for the present rests.

	Rs.
Extension of Form Store . .	51,246
Stamp Store	1,39,750
New Stationery block . .	68,080
Subsidiary buildings . .	20,000
	2,79,076

To sum up the result of this correspondence, since 1878 onwards, the Stationery Office has managed to get in 1894-1895, all they had then asked for in respect of stationery. For present requirements, however, this is not now even sufficient to that extent. In the matter of forms they eventually, in 1896,‡ got a building that gave them 14,000 feet, as against 34,288 square feet they sought. With regard to stamps, they have got nothing, and with reference to the office, they got some relief in 1894-1895, by some extra space in No. 3, Church Lane. That building, however, is unsuitable.

‡ I am speaking of new buildings, not of the old which by the construction of the new Stationery Store were made available to some extent for Stamps and Forms.

APPENDIX D.

Memorandum by Mr. W. S. Meyer on an inspection of the Forms Branch of the Stationery Office by the Committee.

Memorandum by Mr. W. S. Meyer on an inspection of the Forms Branch of the Stationery Office by the Committee.

1. There is now stock-taking once a year for each class of forms in both District and Stationery offices.

2. There are no consolidated indents. There are over 1,584 separate offices to be dealt with. In 1901-2, 4,627 separate indents were made from these offices, and including supplementary indents, over 8,902.

1,275 Bengal. | 309 Assam.

3. Indents are checked by junior clerks. The head indent clerk (₹60—80) checks only if there seems something wrong. He also makes occasional checks of the junior clerks' work.

4. Then the Assistant Superintendent passes the indent if it is all right. If demands seem excessive, the indenting officer is asked to explain. In the meantime the indent is sent on to the Press. If the correspondence shows any demand to be excessive, it is reduced as far as possible.

5. The Forms Branch is supplied with lists of the Forms prescribed,* but not with statements as to the number of each ordinarily required. The lists are made up in the Form Office Indent Department and are not supplied by indenting officers, *i.e.*, Heads of Departments.

* Printed General Lists in the case of standard forms; in others the list is supplied in the indents.

6. Indents are said to be very badly prepared in District offices.

7. The Stationery Department is handicapped in dealing with indents by its want of knowledge as to the actual extent to which the forms are used. As a matter of fact, the consumption of past years, preceding the single year whose actuals are quoted in the indent, is not looked up in dealing with annual indents. Present instructions are to comply with indents unless they seem really unreasonable.

8. Objections are made on printed forms in which those which most frequently occur are numbered, like the Accountant General's objections to bills.

9. Indents are not submitted punctually. The large number of supplementary indents is due largely to failure of District officers to estimate their requirements correctly.

10. There is constant failure by the Stationery Department to supply District officers by prescribed dates, due mainly to delays in printing. Things are better now. Reserves have been increased. Reserves are under recent orders to be 25 per cent., 12½ per cent., or 2 per cent. of the current demand under each Form according to the heaviness of the supplementary demand. This was done in 1902. Before that there was supposed to be an all-round 12 per cent. balance.

11. The figures representing the total demands of all individual officers are consolidated by the Stationery office, (Forms Branch) for all forms of the same nature, section by section. In case of undue delay on the part of individual indenting officers their last year's figures are taken. This goes to the Store Branch (Forms) which is under a supervisor on ₹60—80. They check figures with the stock in hand and should regulate the demand on the Press so as to keep a reserve of the prescribed quantity.

12. Then the case goes to the Stationery Branch for supply of paper, the amount required having been previously computed in the Store Branch (Forms). The Forms Branch calculation in this respect is accepted. The paper is calculated with reference to each Form and the quality for each item, which are shown in a docket sent to the Press as a printing instruction. There are as many dockets as there are kinds of forms required. The supply of paper is sent with the docket, but the latter is not sent till it has been ascertained that the Press can deal with it. Sometimes the Press is not able to begin printing at once, sometimes the Stationery Department has not the necessary supply of paper ready.

13. Mr. Cooper goes down to the Jail Press three times a week.

14. No book is kept showing the history of each indent—when received, when passed, when sent to Press, when passed out, etc., but a progress-book for each Form section as a whole is kept by the Assistant Superintendent.

15. It is only the Jail Press in regard to which paper is sent for each order as required. The object is to check undue consumption. No such practice is adopted in the case of the India and Bengal Secretariat Presses.

16. The Press should send back all the forms ordered on a particular docket together. But the Press has been so much in arrears, partly owing to press of Census work, that the Stationery Department has had practically to take what it could get to satisfy urgent requirements. Arrears are being cleared off, as the outturn of the Press has improved, and because the Stationery Department by keeping a better regulated reserve has been able to reduce supplementary indents on the Press. Also the Census pressure has been withdrawn. The receipts from the Press are counted in the Forms Store Branch about 10 per cent. as a check. Many errors are discovered, principally in regard to shortage and mixing up of forms. Where there is anything but a trifling error, the Press is called on to rectify it. Sometimes the actual bundles are sent back; sometimes merely the descriptive tickets.

17. Then the forms are packed and despatched to the indenting officer, who is advised of despatch and gets the voucher. Parcels every now and then miscarry, sometimes by wrong direction in the Stationery office, sometimes by mistake of the carrying agency.

18. The system of a percentage reserve under each class of Form is just in its commencement. There are 67 Form sections. The office has completed the prescribed reserve for *one* only, but that one of the most difficult—the High Court Civil Process and Proceedings Section.

19. Altogether there are 43 clerks and 21 menials employed on the Forms side.

20. There are 25 Forms godowns in which each class of Forms is stored section by section on receipt from the Press. The indenting officers are supplied from these, and the rest remains in reserve. Some of the godowns are in a very poor condition—dark, damp and shored up by iron pillars. Some have been condemned as unsafe by the Public Works Department.

21. There is a separate Despatching Branch under a man on R25—35.

22. Supplementary indents will, it is hoped, be largely met from reserves hereafter. But even in respect of the High Court Civil Process and Proceedings Forms no accounts have yet been made out showing the normal reserve for each class of form. The Superintendent states that to do this would require a separate and special establishment, so that, even as regards High Court Civil Process and Proceedings Forms, all that has been done is to somewhat increase reserves and to reduce supplementary indents.

23. If the Forms work were detached from the Stationery office, the space set free—171,000 cubic feet—would probably supply the extra requirements of the Stationery Department, but not of Stamps.

24. Mr. Cooper estimates that the Forms work takes about half his total time. It does not take much of the Superintendent's time.

APPENDIX E.

Note by Mr. C. G. H. Allen on an inspection of the Stationery Office on the 16th March 1903.

Note by Mr. C. G. H. Allen on an inspection of the Stationery Office on the 16th March 1903.

Compliance with indents is much delayed. At present about 800 indents are pending, but Mr. Manson has known as many as 1,400 in arrears. I am told that it usually takes two or three months to deal with annual indents. The following instances of delay were extracted from a single page of the Indent Register:—

No. of indent.	Indenting office.	Date of receipt of indent in Stationery Office.	Date of check of indent and despatch to store.	Date of supply from Store.	
3007	Superintendent, Tributary States, Orissa	25 Aug. 1902	20 Sept. 1902	18 Nov. 1902	
3018	Magistrate, Dinajpur	27 „ „	17 „ „	12 Dec. „	
3019	Sub-Divisional Officer, Kurigram	27 „ „	19 „ „	2 „ „	
3021	Collector, Chittagong	27 „ „	19 „ „	1 Jan. 1903	
3022	Executive Engineer, Mandalay	27 „ „	21 „ „	6 „ „	
3023	Ditto Myitkyina	27 „ „	21 Oct. „	6 „ „	
3026	Collector, Nadia	27 „ „	22 Sept. „	20 Nov. 1902 12 Dec. „	Part.
3027	Sub-Divisional Officer, Ranaghat	27 „ „	17 „ „	29 Nov. „	
3036	Judge, Sylhet	28 „ „	22 „ „	22 Sept. „ 29 Nov. „ 31 Jan. 1903	
3041	Inspector of Works, Eastern Circle	28 „ „	22 „ „	4 Dec. 1902	

It will be seen that the delay takes place, both in checking indents and in issuing supplies from Store.

2. The checking of indents is very simple work, as a rule of thumb limit is imposed which, in the case of paper and similar articles, is the average of three years' consumption, and in the case of miscellaneous stationery is fixed by scale. The indents which I examined had been carefully prepared, and the check disclosed practically no errors or excessive demands.

3. Urgent demands are met with fair punctuality, all ordinary indents being put on a siding for them. The proceedings in the Store Issue Department are extremely leisurely. The whole Store is in direct custody of four clerks, who *keep no accounts* and have nothing to do but to issue stationery as required. On receipt in the Store, indents are tied up in bundles of a dozen or so, urgent indents being extracted for immediate supply. The indents in the oldest bundle not yet dealt with to-day (16th March) are dated from the 20th to 31st January. In other words, supply from Store is nearly two months in arrears.

4. There is a strange want of system in the issue of stationery from Store. The men who actually handle the goods keep no accounts whatever. Another set of clerks maintain registers of receipts, issues and balances, with reference to invoices and chalans, but altogether independently of the actual receipts into and issues from Store. The result is that, when stock is taken as it is annually, numerous discrepancies between the actual and ledger balance are always brought to light. In 1902, for instance, no less than 780 out of the 1,076 classes of articles stocked were found to be either in excess or defect. The value of the actual stock which was in excess of the ledger balance was no less than R24,835, while the deficits, on the other hand, aggregated R21,539. The conclusion is either that numerous mistakes were made in the issue of stationery or that the accounts were incorrectly kept.

5. The rapidity with which these discrepancies are increasing is shown by the following figures:—

Year.	Value of total stationery issued.	Value of excess issues.	Value of deficient issues.
	R	R	R
1896-97	24,75,017	2,493	1,746
1897-98	29,41,253	5,375	3,828
1898-99	28,32,062	8,849	6,857
1899-1900	29,69,536	10,073	5,554
1900-01	30,85,574	18,133	10,740
1901-02	34,75,985	24,835	21,539
Total	1,77,79,427	64,758	50,264

In 1902, the store-keeper was fined R243 by the Board's orders, on the ground that certain of the deficiencies in stock aggregating this sum were due to his carelessness. In one case, for instance, six ebony inkstands, valued at R35 each, had been issued from Store in place of six ebonized inkstands at R7-12!

5. (*a*) The articles in Store are badly arranged. Supply would be much accelerated if stocks were shelved instead of lying about on the floor. Mr. Manson has made proposals in this direction, which are held over by the Board of Revenue pending the results of this Committee.

6. I examined the register of receipts of imported articles into the unopened Store, with a view to ascertain whether stores are issued in the order of receipt. I found that this rule was

generally observed, though by no means invariably so. Thus tracing cloth, a very perishable article, which was imported in April 1901, is still in store, while another consignment received in March 1902 has been issued. Similarly, some double foolscap imported in December 1901 is still in Store, while other paper of the same kind received in September 1902 has been issued. A periodical return is submitted showing the articles which have remained in store for more than three years. The last list submitted contains 38 items, valued at R7,665. Only one or two of these items have been condemned as unserviceable.

7. I inspected the consumption register of stationery. It shows the balance in Store of each article. A statement of requirements is regularly put up before the Superintendent, and he then orders the contractors, in the case of country articles, to supply what is needed. A two months' supply is usually kept in hand as a minimum balance for miscellaneous articles, and a one month's supply for country paper. In the case of English goods, large balances are kept as the stocks are necessarily replenished rarely.

8. I examined the complaints register. It contains complaints of bad quality only, not of delays. The number in 1902-3 has been 24. I examined the complaints, and found that they allege inferior quality of supplies generally, paper, knives, nibs, pen-holders, ink and blotting paper, all figuring in the list.

Note by Mr. C. F. Manson on the breaches of rule noticed by Mr. Allen.

ISSUE OF LATER SUPPLY BEFORE THE EARLIER SUPPLY HAD BEEN FULLY USED UP.

I have verified this and taken steps to prevent a recurrence of the irregularity. It is, however, partially due to the want of sufficient space and to the consequent mixing up of the various supplies, also partly to hurried work consequent on the excessive amount to be done as well as to carelessness.

1. Tracing cloth.

2. H. M. Blue Laid Royal.

2. Cases of 7 reams are of the earlier supply. The bulk of the second supply are all 8-ream cases and one only of 6 reams. The latter is the highest serial number and consequently entered last; the 6-ream case was selected for issue first in order that the remainder might be all of one uniform size. I cannot say that this reason of the store-keeper's appeals to me as of any importance, but under the circumstances it may be taken, I think, as a sufficient explanation of there having been no real breach of the rule.

APPENDIX F.

(a) Report of a Departmental Committee appointed by the Government of Bengal to consider a proposal to transfer the work of despatching forms from the Stationery Office to the Presidency Jail.

(b) The orders of the Government of Bengal thereon.

(a) Report of the Committee appointed by Bengal Government Order No. 1579 T. F., dated 6th October 1900, to consider and report on the proposal to transfer the work of despatching forms from the Stationery to the Printing Department.

1. *Preliminary.*—In July 1899 Mr. Gayer, late Superintendent of Stationery, submitted an application for a large increase of office accommodation at a total estimated cost of Rs. 2,80,000. He complained that all three branches of his Department, *viz.*, Forms, Stationery, and Stamps, were greatly hampered through want of space. He proposed, for the accommodation of forms, an extension of the new Form Store, to cost about half-a-lakh of rupees, and, for the accommodation of stationery and stamps, the construction of two entirely new buildings on sites obtained by the demolition of certain godowns, which, though at present used for storage purposes, are unsuitable, owing to dampness and want of space and light. The Board of Revenue, with letter No. 592 B., dated 4th August 1899, forwarded the Superintendent's letter to Government, and suggested that the Chief Engineer should be asked to advise as to the suitability of Mr. Gayer's proposals.

2. Meanwhile the Financial Secretary to Government had been in communication with the Superintendent of Government Printing, Bengal. It was suggested, as a means of relieving the pressure felt by the Stationery Office for want of space, that the despatch of forms to indenting officers should be carried out direct by the Press. By letter No 1324 Mis., dated 17th February 1900, Government forwarded to the Board of Revenue for consideration two letters which Mr. Chalmers had written on the subject. Mr. Gayer, on being consulted, expressed himself in strong opposition to the scheme, and eventually the Government, on the suggestion of the Board, appointed this Committee, by the orders cited above, to consider and report on it.

Part I.—Proposals for direct despatch of forms from the Press.

3. The question being largely one of accommodation, the Committee inspected the Jail Press on the 19th December 1900, and the Stationery Office on the following day. It was recognised by the majority of the Committee that the despatch of forms could not be undertaken by the Jail Press without the construction of an additional building, for which there was no available site. Mr. Chalmers expressed himself specially anxious that steps should be taken to reduce the number of supplementary indents for forms sent to the Press. On the 20th December he placed before the Committee a note on the subject, which is annexed (A). In paragraph 6 he has recorded that the accommodation in the Jail Press was not then sufficient owing to the large number of supplementary indents received, but that it would be sufficient if such indents were reduced in future, and in paragraph 7 he has suggested that the question as to whether the Jail Press should undertake the despatch of forms direct to indenting officers, may be allowed to remain in abeyance until the supplementary indent difficulty is settled. The majority of the Committee, however, hold that the objections to the proposal for direct despatch from the Press are so great as to render the postponement of a decision unnecessary.

4. *The former history of the proposal for direct despatch from the Press.—The opinion on it in 1876.*—The proposal is not a new one. In 1870 the Form Store Department was actually transferred from the Stationery Office to the Alipore Jail Press, and placed under the control of the Jail authorities. But the arrangement proved to be objectionable. The passage to and from the jail of paid clerks, and the despatch of nailed up boxes, rendered possible the transmission to and fro of forbidden things, and endangered the completeness of the segregation of prisoners from the outside world. The time of the Printer was, moreover, so occupied with correspondence that the presses received insufficient supervision, and the plan generally did not prove so efficient or economical as was expected. For these reasons it was discontinued in 1876, and the Form Store Department was re-transferred to the control of the Stationery Office.

5. *The opinion of the Committees of 1881 and 1885 on the scheme.*—In 1877 the Jail Press was transferred from the Alipore to the Presidency Jail and placed in charge of the Printing Department, and the Committee appointed in 1881, again considered the question of transferring the Form Store to it. Their decision was adverse. They recognised the necessity of providing accommodation for the forms, and concluded that the store godowns already in use in the Stationery Office were superior to anything that could be made available for the purpose at the Jail. They held that no material economy would be effected by direct despatch from the Jail, since the cost of carriage between the Jail and the Stationery Office is very trifling, while the Stationery Office, owing to its central position, is very accessible to the railway stations and jetties, to which the forms are carted for despatch to local officers. Finally, the Committee were of opinion that the charge of the Form Store Department was altogether beyond the powers of the Press management; that possibly the Press authorities in making these proposals were not aware of the amount of work involved in the scrutiny of indents; and that, "throughout the history of the Form Store, the necessity has been recognised of a central control being exercised by the Superintendent of Stationery over indents as well as over the expenditure of paper used in printing." The question was again considered by a Committee in 1885, but they adhered to the findings of the Committee of 1881. In 1887 structural alterations were carried out whereby the Jail Press was separated from the convict division of the Jail. A separate

means of ingress and egress to and from the Jail Press was provided. The danger of clandestine communications passing between prisoners and outsiders was thereby largely minimised, and the first objection which was taken to the scheme introduced in 1870, was thus removed. The objections advanced in 1876 and in 1881, however, remained.

6. Mr. Chalmers' proposals are set forth in his letters to the Financial Secretary, No. 87 M., dated 27th October 1899, and No. 139 M., dated 7th February 1900, and it is necessary to examine how far they meet the objections which have previously been taken and others which can be advanced.

7. *The process of consolidating indents before printing forms essential.*—All printed forms are divided into sections named after the departments by which the forms are prescribed. Separate indents are submitted for the separate sections, and the dates for their submission are distributed throughout the year (Appendix IIA of the Stationery Manual), so as to secure for the Press a regular and uniform flow of work. The date by which the forms are to be supplied by the Stationery Office, is usually seven months after that on which the annual indent for them is due. As the indents for a section are received from indenting officers, the main functions of the Form Indent Department of the Stationery Office are to check each, to make references to indenting officers in the case of all entries under objection, and, finally, to draw up, for the use of the Press, a consolidated indent of each form in the section from the indents of all the indenting officers. It is thus very properly recognised, as an essential to the efficient and economical working of the Press, that all the forms of each kind required should be printed at one time. For, even in the case of the forms which are permanently set up in type, frequent removals to and from the printing press entail a great waste of labour, and consequently money, in comparison with which the printing off of a few thousand extra impressions from type already in position, is quite insignificant. To contrive, then, when the type of a form is in position, to print off at once all the impressions of it that will be required, is essential to the efficient working of the Press, and is the pivot on which the whole procedure must turn.

8. *An establishment to divide the printed forms according to indent prior to despatch equally essential.*—Now, if it is necessary to consolidate indents before forms are printed, the necessity also arises, after printing, to distribute the forms over the several indents before despatch to indenting officers. It is on a recognition of these two processes as essential, that the practical difficulties to the scheme of direct despatch from the Press to indenting officers become manifest. An establishment of clerks is necessary to consolidate the indents before the forms are printed, and a similar establishment is necessary to count and divide the forms for despatch to indenting officers after they are printed. The Jail Press, however, has no accommodation that could be made available for this clerical establishment, and no site where the accommodation could be built.

9. *The want of accommodation not due to the large number of supplementary indents.*—Mr. Chalmers does not agree in this view, as to insufficiency of accommodation, as he holds that there would be ample accommodation if, with better form-indenting arrangements, supplementary indents were greatly diminished. The congestion of the presses is, no doubt, mainly due to the larger number of supplementary indents, but even if their entire abolition were possible, it would not set free accommodation available for the clerical establishment which must be employed for the direct despatch of forms from the Press.

10. *Objections to the despatch of forms to officers in small batches.*—Mr. Chalmers states that he advocated the despatch of forms direct from the Jail Press to indenting officers on the understanding that they would be sent to the officers soon after they are printed off, and need not be kept back, as at present, until all of a section are ready. Some relief would thus, no doubt, be afforded, but it would not be great, as the despatch of forms would not at all times keep pace with the outturn from the presses. Despatch by instalments would, besides, obviously lead to an increase in the cost of packing cases, coolies and freight,—items which, as it is, cost the Superintendent of Stationery over Rs. 25,000 annually. Again, far from its being an advantage to indenting officers, it would increase trouble. A gazetted officer would have to be in attendance when each small consignment arrived. Great waste of time would be involved in checking forms received in small batches. There would be the danger that forms supplied for an ensuing year would be used to supply deficiencies in the stock of the current year, confusion and error being thereby caused at the time of stock-taking and of indenting. Mr. Chalmers, however, desires it to be noted that he does concur in the views here expressed.

11. *Other objections to the scheme of direct despatch by the Press.*—The scheme of direct despatch from the Press is open to further objections. Where the work of one department is divided between two, the result is greater cost. The supervising establishment is less economical; and where one set of accounts or one set of registers formerly sufficed, two sets now become necessary, and an increased staff of clerks is required to keep them. If, as would be the case in this instance, the work of the two departments is closely connected, there is a large increase of references and correspondence. In short, there is certain to be less economical working, and there would probably be less efficiency; for when large masses of figures have to be dealt with, it is a manifest advantage that the department which has grown familiar with them during the process of consolidation, should also deal with them when the process is reversed Mr. Chalmersin paragraph 3 of his letter No. 87-M., dated 27th October 1899, recognizes that the preparation of an additional copy of all indents would be necessary for his use, but he meets the difficulty by offering to take over the original indents (either with or without check) and to look after their consolidation. If, however, the duty of checking the indents is left with the Superintendent of Stationery, the difficulty would still remain, for

the Stationery Office would require copies of the indents, as references arising from their check often remain under correspondence for a long time. The checking of indents could not be entrusted to the Superintendent of Government Printing, without the transfer to him of the whole administration of the Form Branch, and the majority of the Committee could not recommend such a change. They consider that the work would not be so well done as in the office of the Superintendent of Stationery, which has the requisite experience. It is, indeed, a matter for consideration whether, for the reasons explained in the next paragraph, far from steps being taken to weaken the control of the Superintendent of Stationery in this respect, there would not be an advantage in extending it to the Printing Department as well, if that could be arranged.

12. *The question of placing the Jail Press under the administrative control of the Superintendent of Stationery examined.*—There can be little doubt that greater efficiency would result from the concentration of administrative control over the entire work of supplying forms in the hands of a single officer. The Bengal Stationery Office is responsible for the punctual supply of forms, not only to every department in the Province of Bengal, but also to the whole of Assam. Yet neither it, nor the Board of Revenue, exercises control over the working of the Press, which is occupied mainly in printing the forms. There is nothing to prevent the Superintendent of Government Printing from using the Jail presses for special work. Thus, the printing of census forms was undertaken during the past year, and this extra work has, on this occasion, as it did at the time of the former census, led to very considerable delay on the part of the Press in complying with the Stationery Superintendent's indents for forms. The present system also causes friction at times. Correspondence and references, complaints by the Stationery Office that the Press delays in supplying indents, and counter complaints by the Press that the Stationery Office delays in supplying printing paper, have arisen, with the result that returns have to be prescribed to be filled up by them, so that the Board may be in a position to adjudicate. In view of these facts, and of the fact that the administrative control of the Form Branch must, for reasons already stated, rest with the Superintendent of Stationery, it might well be urged that the Deputy Superintendent of the Presidency Jail Press should be placed under the direct control of the Superintendent of Stationery, except in respect of the mechanical and technical part of his duties, over which the Superintendent of Government Printing, as before, should exercise supervision. The President, who, as Member of the Board in the Miscellaneous Department, controls the working of the Stationery Office, was in favour of this change, and the Hon'ble Mr. F. A. Slacke, Mr. Gayer and the Secretary agreed with him. Mr. Gayer's successor, Mr. Manson, however, expressed himself unable to give an opinion owing to want of experience, and Mr. Collin thought that a case had not been made out for the change. In the end it was decided to abstain from submitting a definite recommendation, in view of the possible reorganization of the Stationery Department, as already intimated by the Government of India.

13. *The Committee's general conclusions on the proposal of direct despatch of forms by the Press recapitulated.*—The plan of despatching forms direct from the Press is at first sight so attractive (a fact sufficiently evidenced by the number of times it has come under consideration) that the majority of the Committee have thought it proper to discuss it at some length. Putting on one side the objection on the score of danger to jail discipline, which, as already stated, was largely removed by the structural alterations to the jail carried out in 1887, they hold that all the other objections taken by former Committees are still applicable, and, indeed, that owing to the marked increase in the complexity and amount of work carried through by the Form Branch of the Stationery Office, they have gained greatly in strength. If the duty of checking indents were retained by the Stationery Office, and of consolidating and complying with them entrusted to the Press, the result would be duplication of clerical establishment, duplication of indents, of accounts, and of registers, with endless correspondence, references, and an increase of friction between the two departments. To give effect to even this modified scheme, a preliminary outlay in supplying extra accommodation (assuming that a site were obtainable) would also be required. If, on the other hand, effect were given to the larger scheme and the whole of the Form Branch transferred to the control of the Press, accommodation similar to what is now occupied by that Branch (including the reserve store) at the Stationery Office would necessarily be required at the Press, and its construction would entail an outlay of several lakhs of rupees. The Committee of 1885, described as cumbrous and faulty, the system whereby the printed forms are carted in bundles, usually of 400 each, from the Press to the Stationery Office, there to be stacked until the whole of an officer's indent can be complied with, when the number required are again counted out. It must, however, be said on its behalf that, on the score of economy, it is essential to supply an officer's indents in the fewest possible instalments, and it is impossible to suppose that all the forms of a large indent can be got ready at one time. For example, the indent for Board of Revenue forms contains no less than 1,106 items, and is submitted by no less than 226 different officers. Storage to a certain extent before despatch is essential, and this being so, a double counting of forms—once when they come off the Press and again before despatch—could not be avoided without a change of system, which seems possible only if the Jail Press were placed under the Superintendent of Stationery.

PART II.—DEFECTS IN THE INDENTING SYSTEM AND SUGGESTIONS FOR ITS IMPROVEMENT.

14. While for the above reasons the majority of the Committee are unable to recommend the direct despatch of forms from the Press as a workable scheme, they view with every sympathy, Mr. Chalmers' complaints of the trouble and loss of efficiency caused in the working of the Press by the large number of indents over and above the regular annual indents which

are sent to him by the Stationery Office for compliance. These supplementary and emergent indents greatly impair the efficiency of the Stationery Office also. Two resolutions were issued by the Board of Revenue in 1893 (one in May, the other in December), in which the defects of the system were brought to notice and remedies suggested. Very little improvement has, however, resulted, and the Committee have thought proper to re-examine the subject in the light of more recent experience. It is one that calls for serious consideration.

15. The extent to which indenting officers receive their supplies on delayed annual, supplementary and emergent indents, is shown by the statement for last year annexed (B), the totals of which are given in the margin. (A delayed annual indent embraces those items of an ordinary annual indent which, through being under objection, are not included in the consolidated annual indent to the Press, but in a subsequent supplementary indent, on which a note is entered to the effect that the items belong to the ordinary annual indent, and can be supplied by the Press along with it.) It is seen from these figures that nearly 30 per cent. of the forms are supplied on other than the regular annual indents, and nearly 20 per cent. on supplementary and emergent indents.

	Number of forms.	Percentage of Total.	
Annual indents . .	64,220,815		
Delayed annual indents .	9,122,540		
Supplementary „ .	14,325,023	18·8	28·9
Emergent „ .	2,681,386	per cent.	

16. The great multiplication of work is sufficiently shown by the foregoing figures, and to remedy the evil the Committee have directed their enquiries to the following ends :—

(1) To improve, if possible, the system of annual indent in indenting offices and of check indent in the Form Branch of the Stationery Office, and thus to reduce the number of supplementary indents.

(2) To so modify the reserve-stock system that the demand on unavoidable supplementary and emergent indents, will ordinarily fall on the reserve stock and not on the Press.

Annual Indents.

17. *Preparation of indents should be entrusted to gazetted officers.*—In paragraph 3 of the Resolution, dated the 12th May 1893, the Board complained of the perfunctory manner in which indents were prepared by indenting officers and countersigned by controlling officers, and directed that their preparation, in the case of Collectors' offices, should be placed in the hands of an experienced ministerial officer ; and in paragraph 4 of the next Resolution, dated the 20th December 1893, they prescribed a register in which accounts of forms received and issued were to be duly entered, adding a request " that arrangements may be made for a periodical stock-taking, so that the balances shown in the registers may be regularly tested by actual counting of the forms in stock." These instructions have proved ineffectual. Indents are still very carelessly prepared. For example, the Stationery Office informed an officer that a certain form was supplied in loose sheets, not *bound books* ! Against this objection, in the half-margin memorandum the officer wrote in reply that he wanted so many *bound books* ! Again, an officer of Satkhira in *Bengal,* was asked in a half-margin memorandum the language in which he wanted certain forms. He replied in *Uriya,* the word " Uriya " being actually written by hand ! It is, no doubt, possible that many mistakes would be avoided were the annual indent form improved in structure. This will be discussed later : but it is fairly certain that, until a gazetted officer or gazetted officers are made directly responsible for the preparation of indents, errors like the above will continue. The Committee, therefore, recommend that a gazetted officer should invariably be placed in charge of forms and of the preparation of indents of all kinds, and that rules 4 and 9 of section VIIA of the Stationery Manual, Volume I, should be revised accordingly. It will be observed that, while the Board in 1893, prescribed a register of stock, they passed no peremptory orders to ensure systematic stock-taking. Without the latter, however, it is impossible to fill up the annual indent form with accuracy ; and the stock register, too, in the absence of this check, may become increasingly inaccurate and misleading.

18. *The form of annual indent examined.*—An examination of the form of annual indent in the light of what has just been said is most instructive. The Committee have taken for the purpose, the annual indent form for Board of Revenue forms. A sample is annexed (C).

Annual indents for Board of Revenue forms should be submitted on the 1st June by indenting officers, and the forms have to be supplied by the Stationery Office on the 31st December.

The columns of the indent form with their headings important for present purpose, are as follow :—

Column 4.—" Balance in hand on the 1st last year."
Column 5.—" Number received during the year."
Column 6.—" Consumption of last 12 months."
Column 7.—" Number in hand this day."
Column 8.—" Quantity now indented for."

The name of the month in column 4 could be printed in. There is no reason why it should not be, and the form at once becomes more intelligible. To column 5 should be added the words " on indents of all kinds." In column 7 for " this day " should be substituted the date on which the indent is prepared. These, however, are minor details. The important point for notice is that, whereas column 7 refers to the balance as it stands at the time of submitting the indent, the balance actually entered in this column, usually, is that which is expected to remain seven months later when the new forms are received. Thus, it is very common to find the entry in this column to be *nil,* though seven months' stock must still be in hand. Another

frequent error is for an indenting officer to arrive at the quantity to be indented for (column 8) by deducting the balance (column 7) from the last 12 months' consumption (column 6), his line of reasoning being that if the normal consumption for the year is, say, 120 forms, and he has, say, 50 in hand, he will require 70 more only to make up 120 for the year. If he has filled up column 7 correctly, he will have indented for 70 forms too few, since seven months elapse between the date of submission of the indent and that on which it is complied with. Further, an examination of the balance shown in column 7, of many indents clearly indicates that, apart from errors arising from the ambiguity in the headings of the form just referred to, entries are made in this column in an utterly haphazard fashion, because there being no stock-taking, the correct balance is unknown.

19. *Proper stock-taking should be enforced.*—The Committee are unanimous in the opinion that, in the absence of proper stock-taking, both the correct preparation of an indent by an indenting officer and its effective check in the Stationery Office are impossible, and they think that orders should be passed for its introduction more peremptory than those issued in 1893. The chief practical difficulty to this course arises from the rule of distributing over all months of the year, the dates on which the indents for the several sections have to be submitted and consequently complied with. In the case of an officer like the District Officer, who indents for the forms of many sections, it seems impossible to fix one date for the stock-taking of all sections. This officer receives his supplies of forms as follows :—

1	High Court Criminal	31st July.
2	Government Executive General use (Miscellaneous) Road Cess	31st October.
3	Bengal Land Records	30th September.
4	Legal Remembrancer Board of Revenue Income-tax	31st December.
5	A.-G. B.	31st March.
6	Stamps	30th April.

Now, in order to reduce labour and minimise the possibility of mistakes, stock-taking should be done when stock is at its lowest, that is, just before the new supplies are received, and this is especially necessary in the larger sections. The taking of stock at different times thus appears inevitable. It will remain to settle hereafter the most convenient dates. The Committee meanwhile confine themselves to the recommendation that the stock of forms in large sections should, invariably, be taken not more than a month before the new supply of forms is expected.

20. *A revised form of indent for consideration.*—The Committee have assumed the acceptance of this recommendation in drawing up for consideration headings of columns for the indent form to replace columns 4—8 of the present form, to which exception has been taken. They have further assumed that the seven months allowed to the Superintendent of Stationery by Appendix 11A of the Stationery Manual, will be curtailed to six months. This is not an indispensable condition, but six months are considered to be long enough, and the alteration, as will be seen later, would greatly facilitate the preparation and check of indents. The revised headings, the indent being for, say, the year 1902, would be as follows :—

Column 4.—Actual consumption from 1st January to 31st December 1900.
Column 5.—Balance in hand when stock taken at end of December 1900.
Column 6.—Number received and expected on indents of all kinds for the year 1901.
Column 7.—Consumption for six months ending 30th June 1901.
Column 8.—Anticipated consumption of the remaining six months.
Column 9.—Total of columns 7 and 8.
Column 10.—Anticipated balance in hand on the 31st December 1901.
Column 11.—Quantity indented for 1902.

The heading of column 6 requires a word of explanation. In this column will be entered not only forms actually received, but those which the indenting officer expects to receive. He should have no difficulty in estimating his supplementary requirements six months before the end of the year. The number of forms indented for must not exceed the number required for actual use up to the end of the year current (Rule 7, Section VII, page 15, Volume I, Stationery Manual), and such indents are invariably supplied in full. In the rare event of a special indent for forms not included in this column being received, the Superintendent of Stationery will revise the figures in columns 6 and 8 of the annual indent, at the same time calling on the indenting officer for an explanation of the omission.

The remaining columns of the indent form could, after being re-numbered, be retained as at present. A specimen form is annexed (D). The indent in this case would be submitted in the first week of July.

The indent form would thus contain the figures of actual consumption for one whole year with the balance at the end of it, ascertained by stock-taking, the actual consumption of the next six months, at the end of which the indent is submitted, the estimated consumption for the next six months and the estimated balance at the end of it, when the new indent will be received. Without increasing the columns of the form of indent it is impossible to free them from ambiguities, but the form printed as it is at present, with columns down the page, is already too cramped. The Committee recommend that the foolscap size should be retained for the form, but that the form should be printed lengthwise on the page This will provide space sufficient for both increased and enlarged columns. They also advise that short instructions as to the proper method of filling up the indent form, should be printed on the first page.

Emergent indents should also be printed on paper of foolscap size, but of a different colour.

21. *An invoice sheet.*—The revised form of annual indent with its increase of columns would, no doubt, entail more labour to fill up in indenting offices, but the Committee can offer some set-off to it. Rule 3, page 14, of the Stationery Manual requires that indents should be in triplicate—one to be retained as an office copy, two to be sent to the Superintendent of Stationery. The only reason why the Stationery Office requires two copies is to admit of one being sent back with the forms, when supplied, as an invoice. All the entries in columns 4, 5, 6, and 7 of this copy (the headings of which have been given in paragraph 19 above) represent labour wasted in writing and in checking, and sometimes lead to discrepancies which necessitate references. It would suffice if an invoice sheet were appended to the one copy of the annual indent sent to the Superintendent, with columns for the number and description of form, quantity indented for, quantity allowed, and quantity supplied. This sheet, except the last two columns, will be written up by the indenting officer. A specimen invoice sheet (E) is attached to the specimen indent form annexed.

22. *Recommendations for improvement of indenting summarised.*—The conclusions of the Committee on this head, then, are—(1) that a gazetted officer should be placed in charge of forms; (2) that annual stock-taking in indenting offices should be rigorously insisted on; (3) that certain alterations are required in the form of indent, the nature of which is suggested above. Given these improvements, the Committee are confident that the mistakes, irregularities, and wrong estimates of indenting officers would be materially reduced in number.

23. *Indent check.*—The checking of indents in the Stationery Office can be more briefly discussed. At present no check at all is made of the figures in column 5, and it follows, from what has been said above of column 7, that the check of column 8—"Quantity now indented for"—must be futile, and any modification of an indent based on a reference to it is likely to do more harm than good. Given the revised form of indent, the check would be more useful. The Check Indent Department would have the actual consumption of one year, the actual stock at the end of it, the actual consumption of the next six months, and the estimated consumption of the succeeding six months to go on in checking the quantity of forms indented for in the indent. This information, if used intelligently, would make the check fairly effective. There would appear to be no advantage in comparing an indent with the average consumption of the past three years, as is done in respect of stamps and stationery. The result would probably be very misleading: in the case of Cess Re-valuation and such like departments, abnormal demands arise for a year or two, and even in other departments, where demands are normal, there is a tendency for them to increase yearly. In either case the three-yearly average is misleading. The most efficacious remedy for extravagance in the use of forms is proper stock-taking. With an effective system of stock-taking once introduced, it would be possible for the Stationery Office to treat indenting officers much more liberally in this respect.

24. *The Mistake Register should be revised.*—One clerk in the Check Indent Department is engaged almost entirely on writing up the Mistake Register introduced by the Board, in accordance with the orders in Government Resolution No. 3003 Mis., dated 16th May 1894, reviewing a special report on the Press by Mr. Slacke. The columns of this register are those given in the body of the Board's annual Resolutions on the subject. What Government and the Board really require to know is the number of mistakes that are committed, which, by delaying annual indents or necessitating the submission of supplementary ones, hampers the work of the Stationery Office and the Press. For instance, the knowledge that so many indents were drawn up on manuscript instead of on printed forms is of no use to anyone. The headings of this register should relate solely to the causes that delay items in annual indents and that necessitate supplementary and emergent indents, and the Committee recommend their revision to this end. These causes are largely discussed below under the headings of Delayed Annual and Supplementary and Emergent Indents.

Delayed Annual Indents.

25. *Their causes and the remedies suggested.*—With regard to delayed annual indents, or, more correctly, delayed items in annual indents, the Committee consider that it requires to be clearly understood that the Check Department must not delay an item when, by the exercise of ordinary intelligence, it can be gathered what is meant. Thus, when an indenting officer used 4,000, forms of an ordinary kind in the previous year and the number now indented for is entered as 40,000, the error is obvious. A reference must, of course, be made to him, but the item should not be delayed. Similarly, when an officer in Bengal applies for forms in Uriya, there is an evident mistake.

26. The delayed indents of last year for Board of Revenue forms have been classified according to reasons, for the information of the Committee. Out of 173 items, no less than 73 were delayed because the indenting officers indented for loose sheets where the forms are supplied in bound books, or *vice versâ*. In some of these cases examined the indent form was to blame. For instance, an item is entered in the column for description of forms as "the Register of." There is absolutely nothing to show an indenting officer that the forms are supplied in loose sheets: in fact, quite the reverse is a conclusion justifiable from the wording. Mr. Chalmers suggested, as a means of minimising this fruitful source of error, that forms supplied in bound books should be printed in italics in the form of indent, while forms supplied in loose sheets should be printed in Roman type. The necessity of emphasising the distinction is very evident. The Check Indent Department should draw up lists of mistakes or omissions in indent forms which lead to the commission of errors like this, and procure the sanction of the departmental head

to their revision. No one has such opportunities for detecting these faults as the check indent clerk, and the preparation of lists of faults in the indent forms productive of trouble should be one of his recognized duties.

27. Items were delayed in 32 cases because the quantity indented for exceeded by 10 per cent. the previous year's consumption. The right to delay indents on this account should be used most sparingly, because it causes inconvenience to the Press. The better procedure would be to include the item in the consolidated indent to the Press. The officer's indent will not be complied with until six months later. This affords ample time to refer to him. If the Superintendent eventually decides to cut down the indent, he can do so before the forms are actually printed (informing the Press, so as to avoid unnecessary printing), or, if they have been printed, before despatching them, keeping the surplus in his reserve stock.

The Hon'ble Mr. Slacke suggested that no notice at all need be taken of any increase of quantity indented for when it is less than 100 forms, and the Committee were of opinion that, with effective stock-taking, there could be no objection to this concession being allowed to indenting officers.

In 16 cases items were delayed because the balance in hand, shown in column 7, was sufficient for one year. As, however, that balance was to meet requirements for the intervening seven months before the receipt of the new supply, it is evident that allowance for such consumption should have been made in dealing with the indent.

28. *General conclusions regarding delayed annual indents.*—These are the most important causes of items in annual indents being delayed, and an improved indent form and more intelligent check would aid materially to remove them. On this head the general finding of the Committee is (1) that with the exercise of a freer and more intelligent discretion by the Check Indent Department, harassing references to indenting officers and delayed items would be fewer in number; and (2) that a special function of the Check Indent Department should be to adopt systematic measures for the removal of errors and ambiguities from forms of indents which necessitate such references and delay.

Supplementary and Emergent Indents.

29. It is, however, supplementary and emergent indents which most seriously affect the proper working of the Stationery Office and the Press. The causes which lead to them have, therefore, been scrutinised in greater detail. All indents of these kinds submitted last year relating to Board of Revenue forms have been picked out, and the necessity for their submission noted in four classes—(1) owing to underestimate; (2) owing to accidental loss; (3) owing to revision or introduction for the first time of forms; (4) owing to unforeseen demand. The border line between (1) and (4) is necessarily rather vague, but the distinction is necessary, because in the case of (1) the blame attaches to the indenting officer, while in the case of (4) it does not. The object of this classification was not only to obtain information as to why supplementary indents were so numerous, but also to indicate roughly which were the forms most subject to supplementary demands, with a view to testing the feasibility of regulating the percentage of reserve stock according to the nature of the form in supersession of the existing system, which prescribes a 12½ per cent. reserve of all forms irrespective of their nature.

30. *Classification of Board of Revenue forms supplied on supplementary and emergent indents.*—For the purposes of this inquiry, the indent for Board's forms has been divided into sub-sections. All the supplementary and emergent indents of these sub-sections were examined, and the results are as follow:—

Sub-section.	Number of indents.	Forms. Number supplied on special indents due to—				
		Under-estimate.	Accidental loss.	Revision of forms or new forms.	Unforeseen causes.	Total.
1	2	3	4	5	6	7
Land Registration	34	18,700	18,500	5,000	673,390	716,090 of 17 kinds.
Certificate	66	168,300	50,000	48,000	406,525	672,825 of 7 „
Land Acquisition	34	14,010	...	20	43,350	57,380 of 23 „
Excise	142	9,240	4,404	10,636	22,060	46,340 of 68 „
„ Special Forms	5	2,600	...	...	1,843	4,443 of 4 „
Collectorate Land Registers	26	650	...	5,655	32,000	38,305 of 15 „
„ other „	39	12,900	100	18,000	16 714	47,714 of 22 „
Registers Act, X of 1859	2	...	...	1,500	200	1,700 of 16 „
Practice and Procedure Forms	15	925	1,000	34 500	5,000	41,425 of 3 „
Miscellaneous Forms	176	84,867	5,555	35,375	225,660	331,457 of 71 „
B. T. A. Forms	23	275	45	...	10,250	16,469 of 11 „
Rent Law „	4	200	...	...	15,000	15,200 of 2 „
Stamp „	3	120	200	...	100	420 of 4 „
Salt „	5	10,800	...	...	10,000	20,800 of 5 „
Returns	52	1,048	191	1,935	978	4,152 of 22 „
Wards' Forms	26	102	...	410	1,958	2,470 of 26 „
Tauzi	1	1,000	...	...	...	1,000 of 1 kind.
Agricultural Loans Act	1	...	...	50	...	50 of 1 „
Government Estate Forms	12	96	...	50	435	581 of 1 „
Total	666	325,833	79,995	167,060	1,465,963	2,038,851 of 338 kinds.
Percentage to last column	...	16	4	8	72	

The causes of supplementary and emergent indents in their order of importance can be placed thus:—

	Per cent.
(1) Unforeseen	72
(2) Underestimate	16
(3) Revision of, or new, forms	8
(4) Accidental loss	4

Looking to the number of the indents only, the chief sub-sections stand thus:—(1) Miscellaneous Forms; (2) Excise; (3) Certificate; (4) Returns; (5) Collectorate other Registers; (6) Land Registration; and (7) Land Acquisition. But looking to the, perhaps, more important point, *viz.*, the number of forms supplied on these indents, Land Registration, Certificate, and Miscellaneous Forms stand a long way ahead of the others. Then come Land Acquisition, Excise, Collectorate other Registers, Practice and Procedure, and Collectorate Land Registers.

31. *Demands unforeseen and underestimated.*—No doubt many of the indents unforeseen should have been foreseen. But forms supplied on unforeseen and underestimate indents comprise 88 per cent. of the whole, and it is probable that a good number of these indents, even with the exercise of ordinary care and foresight, would have proved unavoidable.

32. *Alteration of forms.*—The irregular indents due to the revision of an old or the introduction of a new form are 8 per cent. of the whole. The Committee are disposed to think the proportion is excessive. The Board's Circular No. 46 B., dated 9th June 1893, was issued with the view of preventing, as far as possible, the revision or introduction of any form until the proper time arrived for printing a fresh supply, and the Committee think that the notice of heads of departments should be again drawn to the matter. The Hon'ble Mr. Slacke thought that any head of a department prescribing a new or revised form should be required at the same time to pass orders for the disposal of the stock thereby rendered useless. This, no doubt, would be an effective means of fixing his attention on the matter.

Improved reserve-stock system.

33. Looking to these figures and the many requirements of forms which cannot be anticipated, the Committee are disposed to think that, though an improvement of the annual indent system should largely reduce the necessity for supplementary and emergent demands, it can never entirely remove it. In the cases, however, of forms for which indents of these kinds may be regarded as unavoidable, they think that the inconvenience to the Stationery Office and the Press would in all probability be largely reduced by a remodelling of the reserve-stock system. In Appendix F details are furnished illustrating the multiplicity of supplementary and emergent indents. They relate to important sub-sections of the section "Board of Revenue." The kinds of forms which belong to those sub-sections, the number for which supplementary or emergent indents were submitted, and the percentage which this number represents, are as noted in the margin. It thus appears that the supplementary demand is heavy for 46 per cent., or nearly half, of the kinds of forms. For the remaining half it may be assumed that there are comparatively few, or in some cases even no, supplementary or emergent indents. In order to relieve the great inconvenience caused by such indents where their number is large, increased reserved stocks of the particular forms might be kept for immediate compliance with the indents without calling on the Press to print. All forms might, in fact, be classified roughly into three classes for the purpose of fixing the reserve which should be kept, *viz.*,—

Section.	Number of kinds of forms.	Number of kinds indented for (supplementary or emergent).	
Land Registration	24	17	71 per cent.
Certificate	8	7	88 ,,
Miscellaneous	151	71	47 ,,
Land Acquisition	28	23	82 ,,
Excise	188	68	36 ,,
Collectorate Land Registers	32	15	47 ,,
,, other ,,	60	23	37 ,,
Practice and Procedure	6	3	50 ,,
Total	497	226	46 ,,

(1) Those liable to heavy supplementary demand.
(2) Those liable to moderate supplementary demand.
(3) Those for which the annual demand does not ordinarily vary, and can, therefore, be easily estimated.

The Committee would keep (*a*) a 25 per cent. reserve stock for class (1); (*b*) a 12½ per cent. for class (2); and (*c*) a 2 per cent. for class (3). They recommend that the reserve stock system should be remodelled on these lines. The Press will not be entirely liberated from the necessity of complying with supplementary and emergent demands; but as the supply in the reserve store will, in the first instance, be drawn upon, it should obtain far more relief through the maintenance of a reserve than at present. The danger of increasing the reserve, no doubt, is that a large supply of obsolete forms may be left in hand. But even so, the waste is small compared to that incurred by stopping presses to comply with petty indents, and there is less risk of this waste being incurred with the graduated percentage of reserve now recommended than with the existing rigid percentage of 12½ per cent. for all forms irrespective of demand.

34. *The accommodation for the reserve store.*—It was one of Mr. Gayer's proposals that the accommodation for the reserve store should be increased, and the effect of the present proposal to graduate the reserve stock on the question of accommodation must be considered. The Committee are of opinion that it will not necessitate an increase of the existing accommodation, since the increased reserve of certain forms should be more than counterbalanced by the diminished reserve of others; and, after careful inspection, they further consider that the space available in the reserve store for stacking forms has been insufficiently utilised by the Superintendent of Stationery. A separate space on each rack is assigned to each kind of form. The space between the racks is about 2 feet in height, of which the reserve store in the case of

many forms does not occupy more than one or two inches. The rest of the space is wasted. To properly utilise it intermediate racks should be fitted in. Where, again, space admits of several kinds of forms being stacked on one another, they should be so stacked, their serial order being preserved and indicated by labels. With these improvements the Committee think the reserve-store accommodation should suffice for the present.

35. *Local reserve-stores considered.*—In connection with the reserve-store question, the Committee considered whether it would not be a good plan to allow reserve stocks in many of the indenting offices also. The first condition requisite would be the existence of a proper system of stock-taking. It would be necessary also to consult local officers as to accommodation and other matters. For these reasons the Committee thought that the matter might be taken up separately later in consultation with local officers.

Part III.—Miscellaneous matters considered by the Committee.

36. *Rule 19, section VII, page 18, of the Stationery Manual.*—This rule requires the Superintendent of Stationery to supply paper wanted by the Press for printing within three days. Under the Comptroller General's orders there must be a separate indent for paper for each separate indent for forms; and, as this has to be checked by the Stationery Office, the three days' limit has invariably been exceeded. The Superintendent of Stationery asked that 10 days might be allowed to him to supply the paper in the case of small indents and 21 days in the case of large indents. The main work involved is the preparation of the estimate of the quantity of paper required to print off the forms indented for. Delay now occurs owing to an unnecessary register being written up before the preparation of the estimate is commenced, and owing to two estimates being prepared—one by the Press and the other by the Stationery Office, which have to be compared and reconciled. The register should be abolished. The estimate should be prepared by the Stationery Office only, and immediately on its completion the paper required can be supplied. This estimate can be subsequently checked by the Press and any errors rectified. The Committee consider that, with the introduction of these changes, the time-limit in rule 19 should be increased to 4 days for emergent, 7 for small annual, and 14 for large annual indents.

37. *Accommodation in the Stationery Office.*—The Committee considered Mr. Gayer's letter No. 1892, dated 8th July 1899, to the Board, in which he applied for a large increase of accommodation. Their conclusions with regard to that portion of his letter dealing with the reserve store have already been recorded. In the Stationery and Stamps branches of his office all the space is fully occupied, and the extra accommodation asked for could, no doubt, be fully and advantageously utilised. But the Committee are content to recommend as most urgent the erection of a stamp block. For want of accommodation, two outside godowns on the Strand Road are at present hired for the accommodation of stamps at a cost of nearly R5,000 per annum, and, even so, many of the boxes of stamps stored inside the Stationery Office premises are in godowns absolutely unsuitable, being damp and infested with white-ants. The Committee think that the Superintendent of Stationery might, with advantage, be called on to submit detailed proposals for the erection of a new stamp store.

38. *The Stationery Office Storekeeper.*—A very unfavourable report about this officer was submitted by Mr. Gayer (letter No. 5490, dated 16th October 1900). By Government order No. 6415-Mis., dated 12th December 1900, the Committee were desired to consider what action should be taken in the matter, but they are unable to come to a definite conclusion. They have been unable to see the Storekeeper, who is on sick leave, and there appear to be no very definite accusations against him. Mr. Gayer said in his letter that the man cannot do the work, but he virtually admits that the work is above any man of this class by recommending the employment of an Assistant Superintendent to relieve him of his more important duties. He says that there are many complaints from indenting officers of short receipts of stationery.

The present Storekeeper was appointed in 1887. There has undoubtedly been a tendency for the annual value of his short despatches to increase, but the average is little higher than that in his father's time. It appears, again, that at stock-taking the Storekeeper is allowed to set off a surplus of one kind of paper against a deficit of another kind. The system which permits this is wrong. No definite charge of dishonesty is brought against the Storekeeper in this connection. Mr. Manson, the new Superintendent, is at present taking stock, and he will report the result of his inquiries to the Board. It is evident, however, that the system of work should be changed, so as to render the substitution of one class of paper for another an impossibility. Finally, it was complained that the Storekeeper, in February last, was drawing on the supplies of English stores received for consumption during the next financial year. The obvious remedy is to have a standing rule that this must not be done without the Superintendent's sanction. The Storekeeper, on doubt, is wanting in efficiency, but the system is bad, and the Committee have not at present sufficient facts before them to justify a recommendation that he be removed.

39. *The Assistant Superintendent of Stationery.*—In the opinion of the Committee, the defects from which the working of this department generally suffers largely arise from the Superintendent being required, as the only gazetted officer, to sign petty bills and attend to a mass of petty clerical work, which absorb all his energies and tie him to his office desk throughout the day. They think that he should be free to spend some portion of every day in examining the storing, packing, and despatch of forms, or stamps, or stationery. The work is largely manual, and it is only by personal supervision of this kind that improved methods, which economise labour and minimise the risk of error, can be devised. In view of these considerations, the Committee unanimously recommend that Mr. Cooper, the Assistant Superintendent

of Stationery, whose salary is Rs. 400 to Rs. 500, should be made a gazetted officer. He could then relieve the Superintendent of much clerical work, by disposing of many petty matters, and thus enable him to devote his energies to more important work of supervision.

40. The submission of this report has been delayed by the fact that the Committee could only meet for the first time on the 19th December, and that much time has since been required to obtain and deal with the details which are furnished regarding indents in the paragraphs suggesting measures to facilitate work in both the Stationery Office and the Press.

C. W. BOLTON,
Member of the Board of Revenue, L. P., Miscellaneous Revenue Department . *President.*

F. A. SLACKE,
Secretary to the Government of Bengal, Revenue Department .

E. W. COLLIN,
Secretary to the Board of Revenue, L. P., Land Revenue Department . *Members.*

C. F. MANSON,
Superintendent of Stationery, Calcutta .

J. M. CHALMERS,
Superintendent of Government Printing, Bengal.

C. J. STEVENSON-MOORE,
Secretary to the Board of Revenue, L. P., Miscellaneous Revenue Department ... *Secretary.*

Note of Dissent by Mr. Chalmers.

The present Committee's report generally.

1. For many reasons, I regret that I have reluctantly been compelled to put up a note of dissent. No stone, however, appears to have been left unturned to show that the despatch of forms $\frac{\text{and}}{\text{or}}$ the checking of indents should not be entrusted to the Press. The same arguments, being repeatedly advanced, gain cumulative force by their repetition. Amplified reasons are given why the scheme should be discarded; while reasons in its favour are either omitted or so greatly compressed as to lose their significance. These are my general objections to the Committee's report.

2. Finding that the Committee were opposed to the scheme, I directed my energies towards getting them to consider the details of the indent system, in which I am keenly interested; and I am glad to say that much good is likely to result from the Committee's deliberations on this subject.

The indent system.

3. If the checking of indents had been conducted on sound business principles, there would have been no necessity to devote nearly eight pages (5—12) of the present Committee's report to the subject, "Defects in the Indent System, and Suggestions for its Improvement." It is thereby admitted that the particulars I adduced in paragraph 20 of my letter No. 139 M., dated the 7th February 1900, were based on a sound knowledge of the indent system. The Committee state, however, that the Press should not be entrusted with the checking of indents.

4. The excellent maxim referred to in paragraph 7 of the Committee's report—that, "as an essential to the efficient and economical working of the Press, . . . all the forms of each kind required should be printed at one time"—has all along been recognised, but the defective indent system has generally barred its accomplishment.

Through the indent system having been working unsatisfactorily and on a wrong basis, it has been productive of annoyance and inconvenience to all concerned, the work of the Jail Press has been greatly handicapped, and several thousands of rupees have annually been spent uselessly. (It was in 1897, I think, that I first drew the attention of the Stationery Office to such a state of affairs; but nothing was done.)

Supplementary Indents and Reserve Stock.

5. I have made the indent question a special study for several years. The longer my experience of it, the more am I convinced that the defective indent arrangements are responsible for recurring supplementary indents and for the present need of a reserve stock.

While supplementary indents cannot entirely be done away with, their number could be vastly diminished by a more intelligent system of indent check. In saying that a reserve stock might be rendered *almost*, if not wholly, unnecessary, I am aware that I stand alone: I have failed to get others to incline to my opinion. (At present one very large building and portions of other buildings in the Stationery Office enclosures are taken up for the receipt, storage, and despatch of forms.)

The Despatch of Forms.

6. *The conclusions arrived at by the Committee of 1885.*—On a reference to the proceedings of the Committee of 1885, it will be found that they expressed great dissatisfaction with the form—arrangements at the Stationery Office—by the way, the same arrangements continue to exist,—and, after describing them in detail, stigmatised them as "cumbrous and faulty." Their only objection to entrusting the Jail Press with the despatch of forms direct to intending officers was that the packing of forms and the clerical labour connected therewith would have to be done *inside* the Jail. (Since then, until now, no Committee has sat to consider the question.) In 1887 a *Paid* Division was added to the Jail Press, and its *separate* entrance affords facilities of ingress and egress without paid workmen being brought into contact with the convicts (who are employed in the Convict Division). The practical difficulty was therefore removed: all others are merely a question of demonstration.

7. *Despatch of forms by instalments direct from the Press to indenting officers.*—The *proposal*, in the form of a suggestion, that arrangements might perhaps be made to despatch forms direct from the Jail Press to indenting officers (and thereby set free, for other purposes, accommodation at the Stationery Office), emanated from the Secretary to the Government of Bengal, Financial Department. The *scheme* was worked out by me. I pointed out in paragraph 16 of my letter No. 139 M., that "forms are despatched daily to the Stationery Office *in bundles*" and that "it would not give much more trouble to despatch forms *in cases* direct to indenting officers." In paragraph 15 of the same communication I stated that extra accommodation would not be required for this purpose.

8. *Jail Press accommodation.*—The other members of the Committee consider that more accommodation would be needed at the Jail Press. I beg respectfully to differ from them. (Parenthetically I would observe that the congested state of the Bengal Secretariat Press was, in former years, frequently brought forward for consideration, the unanimous opinion of all officers on every occasion being that more accommodation was needed and that the Press was getting more and more congested. Notwithstanding these facts, I was able to prove that accommodation could still be found in the Bengal Secretariat Press for a very large number of additional workmen.) I am prepared to demonstrate that forms could be despatched direct from the Jail Press to indenting officers without extra accommodation and without dislocating business. This would be a *practical* way of settling the question.

In this connection, I beg to state that for some years past I have been urging, but without success, the improvement of form-arrangements. When therefore the question arose in 1899 as to whether the Press could undertake the despatch of forms direct to indenting officers, I reviewed the situation. Here was an opportunity of saving expense to Government (through the setting free of accommodation at the Stationery Office) and a good chance of improving the form-arrangements. I still hold the same views that I expressed in my letter No. 139 M., dated the 7th February 1900; but now that the form-arrangements, through the deliberations of the present Committee, are within measurable distance of being improved, I have not so keen an interest in the despatch of forms direct from the Jail Press to indenting officers. But, at the same time, I am not one to shirk responsibilities. The present system of despatch is undoubtedly "cumbrous and faulty;" and if the Government should decide that the Press be given an opportunity of showing what it *can* do, I shall throw my zeal and energy into the matter.

The cost of packing-cases, freight, coolies, and cart-hire.—I cannot help disagreeing with the views expressed in paragraph 10 of the present Committee's report. Whether forms be despatched from the Press or from the Stationery Office, the cost of packing-cases and freight would be the same. On the other hand, the cost of coolies and cart-hire would necessarily be reduced if forms were despatched direct from the Jail Press, as there would be only one handling of forms.

10. *Would the receipt of forms by instalments cause inconvenience to indenting officers.*—It is apparently the practice for a gazetted officer to be in attendance when cases containing printed forms are opened. The *receipt* of small consignments (*i.e.*, one or two cases at a time) would not militate against this practice; for he could wait until 10 or 20 cases had come to hand before he decided to have them opened—in short, he could suit his own convenience as to the time of opening the cases,—and thus all waste of time and the dangers referred to in the report would be avoided.

11. *The Stationery Office compared with the firm of Messrs. Whiteaway, Laidlaw & Co.*—On the day the Committee inspected the Stationery Office buildings, the President very aptly compared the transactions of the Stationery Office with those of the firm of Messrs. Whiteaway, Laidlaw & Co. If that firm, however, had to supply a large order, within (say) two

months' time, for various classes of goods, I do not think they would go on, from day to day, storing the goods in a separate building until they got them all together (so as to despatch them at one time), but I believe they would despatch the goods by instalments, and thereby save the expense of extra accommodation and unnecessary handling.

The Control of Form-Arrangements.

12. The Deputy Superintendent of the Jail Press has standing orders to comply with indents in whatever rotation they may be asked for by the Stationery Office; and the Assistant Superintendent of Stationery has the opportunity, during his tri-weekly visits to the Jail Press, of safeguarding the interests of the Stationery Office. It can therefore hardly be suggested that neither the Stationery Office nor the Board of Revenue has any voice in printing matters.

The printing of Census forms was undertaken with the *previous* knowledge of the Superintendent of Stationery. He raised no objection to it. He admitted this fact at the second meeting of the Committee.

All the "standard" and most of the "non-standard" forms are printed at the Jail Press for the whole of Bengal and to some extent for Assam. So far as I am aware, the form-requirements of the North-Western Provinces and the Punjab are not printed at the Jail Press.

Correspondence and references must necessarily exist. As to complaints and counter-complaints, I can remember two instances only, during the past two years, in which the Board considered it necessary to adjudicate. In fact, considering all the circumstances, the wonder is that there is so little friction.

I am perfectly in accord with the view expressed in paragraph 12 of the Committee's report, namely, that "there can be little doubt that greater efficiency would result from the concentration of administrative control over the entire work of supplying forms in the hands of a single officer." I advocated, in paragraph 21 of my letter No. 139M., that the control might be vested in me; the Committee recommend that it be vested in the Superintendent of Stationery.

There are, I think, greater difficulties in the way of placing the Jail Press under the direct control of the Stationery Office than there are of making over the form-arrangements to the Press. The Examiner of Government Press Accounts might with advantage be consulted on the subject.

THE FORM QUESTION.

A.

NOTE BY Mr. CHALMERS.

To the Hon'ble Chairman and Gentlemen of the Committee.

I have an intimate acquaintance with the Form Question, but do not possess the faculty of replying readily to questions orally put to me regarding its intricacies; hence I venture to submit my views in print on the questions which arose yesterday morning.

At the outset, I desire to say that the enormous increase, during the past few months, in the number of supplementary indents, constitutes an effective barrier at present to the Jail Press undertaking the despatch of forms direct to indenting officers; that until the better regulation of annual requirements results in a diminution in the number of supplementary indents, the Jail Press will not be in a position to relieve the Stationery Office of the despatch of forms direct to indenting officers; and that there is no reason why the Stationery Office should not place itself in a position to despatch forms as soon as received from the Press.

Below I have attempted to show that by a proper system of checking annual requirements, and without causing trouble or inconvenience to indenting officers, the supplementary indent obstacle could almost wholly be removed. By its removal, indenting officers would be saved much trouble, the Stationery Office and Press arrangements would work smoothly, and there would be an increase in Press accommodation and a decrease in Press expenditure.

The Reserve Stock.

1. *Is it* NECESSARY *to keep a reserve stock of* ALL *or of* ANY *forms*?

Generally speaking, No. Some items are never needed, while others are repeatedly asked for.

2. *Is it* ADVISABLE *to keep a reserve stock of any forms*?

If annual requirements were checked on the basis of previous years' supplies, a reserve stock of any form would hardly be required. Until, however, this check had been in operation for some time—say, a year,—it would be advisable to maintain a reserve stock of such items only as were repeatedly called for in supplementary indents.

3. *Effects of the supplementary indent difficulty.*

The supplementary indent difficulty is not of recent growth—it is always with us;—but it has, during the past few months, assumed such alarming proportions that its disastrous results in all directions cannot be gauged. *Until this supplementary indent difficulty is grappled with and overcome*, the Press cannot possibly undertake other responsibilities.

I may mention that for months past additional workmen have been crowded into every available space at the Jail Press, and for several weeks past a large number of workmen has been especially employed on Jail Press work at the Bengal Secretariat Press.

How to reduce the number of Supplementary Indents.

4. *What would be the effect of checking indenting officers' estimated annual requirements with their previous three years' supplies?*

Supplementary indents, except such as were required for *unforeseen demands* proper, would practically cease, and it would be found that a reserve stock would not be needed—except perhaps in a comparatively few special cases.

5. *How could indenting officers be assisted in estimating their annual requirements?*

It is, I think, undoubted that in many instances an indenting officer has not the time to scrutinise the estimate of annual requirements placed before him by the head of his clerical staff.

If statements were maintained showing in detail what supplies had been made to each indenting officer during the previous two or three years, the risk of over or under-estimating would be greatly minimised.

Indenting officers would probably resent the trouble which the maintenance of such a record would involve; whereas the Stationery Office would have no difficulty in furnishing indenting officers with such information from its records.

This, in my opinion, formed upon close observation, is really the key to the reserve stock and the supplementary indent questions and their attendant difficulties. May I respectfully and earnestly ask that the proposed system be given a fair trial?

The Despatch of Forms direct from the Jail Press to Indenting Officers.

6. *Has the Jail Press sufficient accommodation for the purpose?*

At the present time, No. In the future, Yes, on the diminution of supplementary indents.

During the past few months the number of supplementary indents has enormously increased as compared with any previous year. In fact, should the number of supplementary indents continue to increase, the Press will require more men, more hand-presses, and more accommodation in order to cope with the demands. Just the reverse will occur if supplementary demands be reduced. The Press would then have more than ample accommodation for all purposes.

About two months ago the Deputy Superintendent of the Jail Press suggested to me that a cheap structure might be erected on the triangular plot of ground I pointed out yesterday morning. It was roughly estimated that a cheap structure—composed of angle-iron supports, a corrugated-iron roof (? with skylights), and sides of wire netting and some windows—could be put up at a cost not exceeding Rs. 2,000. The necessity for such a structure has not therefore arisen from the proposal to despatch forms direct to indenting officers, but in consequence of the now overcrowded state of the Jail Press, due to supplementary demands.

7. *Could the Jail Press undertake to despatch forms direct to indenting officers?*

I would suggest that the question as to whether or not the Jail Press could undertake to despatch forms direct to indenting officers be allowed to remain in abeyance until the supplementary indent difficulty is settled: then the form despatch question could be decided from a *practical* (as distinguished from a theoretical) standpoint. For as long a time as might be considered necessary—say, three months—the Jail Press could undertake all the work connected with the despatch of forms, but, instead of despatching the cases direct to indenting officers, to send them (without the lids being nailed down) to the Stationery Office, where their contents could be checked and the cases thereafter despatched by the Stationery Office direct to indenting officers. Such a course would effectually decide the matter without the possibility of anything going wrong.

8. *If the Press can undertake to supply forms* AS SOON AS PRINTED, *direct to indenting officers, why cannot the Stationery Office perform an exactly similar duty?*

This question forms a natural sequence to the previous one. Owing to the Superintendent of Stationery having stated that supplies received from the Jail Press had to be stocked by his staff until all the supplies from a section were received, and that he required additional accommodation for certain purposes, the question was raised whether the Press could not relieve the Stationery Office of the despatch of forms. I replied in the affirmative.

It is clear that my proposal is to despatch forms direct to indenting officers *as soon as printed*. If this can be done by the Press, why cannot it be done by the Stationery Office? And if it can be shown that forms can be despatched direct from the Stationery Office as soon as received from the Press, it is obvious that the Press need not undertake that duty.

The effects of despatching forms to indenting officers as soon as printed would be that—

(*a*) Through indenting officers receiving supplies earlier than now, it would frequently save the necessity of their calling for supplementary requirements to keep them going until they received their annual supplies.

(*b*) The office staff of indenting officers would experience far less trouble in opening a case or two at a time and storing their contents in allotted places than if (as now) a large number of cases be received at one time.

THE COMPILATION OF INDENTS, CORRESPONDENCE WITH INDENTING OFFICERS, &c.

9. *Is the Press in a position to undertake the compilation of indents and to carry on correspondence with indenting officers?*

This question is quite distinct from the *despatch* of forms.

Before the question as to whether or not the Press could undertake the compilation of indents and carry on correspondence with indenting officers could properly come up, it would first have to be seen whether the Press had been found capable of despatching forms direct to indenting officers, or whether forms should continue to be despatched by the Stationery Office. I should prefer that the compilation of indents and correspondence with indenting officers should continue to be done by the Stationery Office—not that I shrink from these responsibilities, but because the surmounting of the supplementary indent difficulty will render such a transference of responsibilities unnecessary, by removing the rock of offence between the Stationery Office and the Press.

B.

The number of forms supplied in 1899-1900 classified according to the kind of indent on which supplied.

Section.	Annual.	Supplementary.	Delayed Annual.	Emergent.	Remarks.
1	2	3	4	5	6
High Court Civil Process	9,864,594	517,619	195,242	48,895	
Do. Civil Miscellaneous	9,933,059	677,249	289,998	11,801	
Do Criminal	5,329,978	874,864	*Nil*	38,719	
Board Office use	292,670	90,985	*Nil*	63,955	
Calcutta and Outport Marine	32,105	200	600	1,500	
Marine Petroleum	18,000	100	*Nil*	18,010	
Do. Survey	2,028	*Nil*	*Nil*	1,960	
Bihar Opium Agency	1,485,599	225,874	64,355	94,633	
Bengal Police	5,148,880	350,003	859,698	35,720	
Navigation	65,500	1,910	221,515	7,180	
Bengal Land Records and Agriculture	1,15,800	1,113,639	573,440	47,335	
Famine Forms	...	...	...	...	
Sonthal Parganas	3,965	25	21,300	400	
Bengal Forest	2,05,002	6,486	52,089	17,800	
Do. Jail and Sub-Jail	8,96,567	67,773	11,947	12,159	
Do. Executive	1,994,319	4,657,535	958,190	317,763	
General Use Miscellaneous	181,077	44,178	18,579	3,010	
Colonial Emigration	25,055	1,110	*Nil*	1,800	
Inland ditto	11,046	978	*Nil*	3,808	
Road Cess	1,598,735	835,505	298,199	398,677	
Road Fund	*Nil*	25	*Nil*	205	
Board of Revenue	6,614,561	2,251,258	1,413,436	789,942	
Civil Suit	3,021	2,651	444	1,170	
Bengal Income-tax	2,66,241	10,870	17,851	7,400	
Public Instruction	518,459	42,076	39,393	10,500	
Ecclesiastical	2,342	4,613	1,123	2,744	
Bengal Registration	4,469,403	297,858	10,901	110,098	
Muhammadan Marriage Registration	72,336	13,590	2,841	3,500	
Brahmo Marriage	75	375	*Nil*	350	
Toll	11,864	35	*Nil*	*Nil*	
Canal	14.955	1,310	3,270	630	
Calcutta Customs	572,633	2,422	50,628	38.890	
Outport do.	10,156	8,582	2,405	*Nil*	
A.-G., Bengal	5,774,115	1,222,236	692,534	173,142	
Bengal Public Works Correspondence	384,843	23,528	41,625	8,325	
Bengal Superintending Engineer	47,438	5,340	878	*Nil*	
Bengal Irrigation and Irrigation Revenue	123,128	266,891	75,165	18,100	
Local Works	32,897	*Nil*	*Nil*	2,600	
Bengal Medical	2,169,327	149,259	350,526	11,428	
Lunatic Asylum	2,832	95	797	*Nil*	
Sanitary	268,668	4,102	80,395	50	
Vaccination	426,595	39,962	126,824	22,550	
Stamp	67,078	19,176	6,063	22,444	
Assam Forest	132,671	7,850	6,329	1,115	
Do. Revenue	2,058,390	279,445	1,930,965	265,215	
Do. Income-tax	35,604	16,755	19,587	20,390	
Do. Executive	237,296	37,884	203,269	2,475	
Do. Emigration	28,799	10,085	14,020	2,050	
Do. Police	1,275,721	48,061	305,375	6,450	
Do. Jail and lock-up	89,821	6,388	9,424	350	
Do. Public Works Correspondence	131,270	1,825	17,476	25	
Do. Local Board	10,438*	20	695	1,295	
Do. Registration	113,233	804	9,247	535	
Do. Education	70,981	13,733	9,178	25	
Do. Medical	324,565	10,942	47,203	5,536	
Do. Account and Treasury	425,420	20,727	49,020	6,360	
Do. Birth, Death, Registration	256	100	*Nil*	25	
Do. Land Records and Agriculture	211,294	5,601	6,894	12,025	
Do. Excise	12,102	14,585	10,008	4,285	
Do. Stamp	2,567	124	1,575	970	
Examiner Public Works Accounts	108,441	17,809	24	3,067	
Total	64,220,815	14,325,023	9,122,540	2,681,386	

* It will be seen that 64,220,815 forms were supplied on annual indents and 9,122,540 on delayed annual indents. Comparing the figures, the percentage of difference is 14,204.

D.

REVENUE DEPARTMENT, L. P.

Annual indent for forms prescribed by the Board of Revenue Rules from 1st January to 31st December 1902 for _____ *of* _____

To the

of

at

Care of

To be forwarded by

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Serial No.	Reference to order authorising.	DESCRIPTION OF FORM.	Actual consumption from 1st January to 31st December 1900.	Balance in hand when stock taken at end of December 1900.	Number received and expected on indents of all kinds for the year 1901.	Consumption for six months ending on the 30th June 1901.	Anticipated consumption for the remaining six months.	Total of columns 7 and 8.	Anticipated balance in hand on 31st December 1901.	Quantity indented for for 1902.	Quantity allowed.	Quantity supplied.	REMARKS.

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E. Register No.

REVENUE DEPARTMENT, L. P.

Invoice Sheet to accompany annual indent for forms prescribed by the Board of Revenue Rules from 1st January 190 to 31st December 190 for the _____ *of* _____.

Columns 1, 2, and 3 of this form to be carefully filled up by the indenting officer. } { Columns 4, 5 and 6 to be filled up by the Superintendent of Stationery, Calcutta.

Serial number or designation of the form as authorised by the Board.	Description of form.	Quantity indented for.	Quantity allowed.	Quantity supplied.	Remarks.
1	2	3	4	5	6

190 *Memo. No.* *Receipt No.*

Government Stationery Office Form.

Memo.

Register No.
Date ...
Receipt No.
Date ...

When supplied ...
When advised ...

The undersigned begs to advise despatch on the_____ of_____ by_____containing the forms entered in column 5, and to request that you will be good enough to file up and sign the form of receipt herewith given, and return it at an early date. In the event of your not receiving the packets in due course, you should at once institute local enquiries. Failure on your part to do so will render it difficult to trace the missing packets.

Assistant Superintendent
of Stationery
Form Store Department.

The *190* .

To

THE

I hereby certify that I have received the forms entered in column 5 in—case in good condition. The boxes were opened and the forms examined in my presence.

The *190* .

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F.

DETAILED STATISTICS (FOR 1889-1900) ILLUSTRATING THE VARIETY IN SUPPLEMENTARY DEMAND FOR BOARD OF REVENUE FORMS.

Under *Land Registration* the form for which the aggregate demand was largest was Register D of intermediate mutations. There were six indents, totalling to 6¾ lakhs of forms. For the "*Form of notice under Act VII of 1876*" there were 7 separate indents, but they covered 30,000 forms only. With the exception of *Notice under section 30 (d)* (7,000 forms), none of the other indents were for an aggregate of more than 5,000 of any form, and they were only two or three in number. In this sub-section there were 34 separate indents for over 7 lakhs of forms of 17 different kinds.

Certificate.—There were 66 indents for 6¾ lakhs of forms, but only of 7 kinds. There were no less than 44 separate indents aggregating 345,100 forms, for Form II—*Certificates of Arrears of Public Demands.* There were 22 indents for *Notice to judgment-debtor under section 10*, aggregating over 3 lakhs of forms. There were seven separate indents for Registers 10 and 5, with a total of 18,000 forms, for Forms III—*Requisition under section 9.*

Miscellaneous forms.—There were 176 indents for 3½ lakhs of forms of 71 different kinds. The following were the important items:—

Docket Form of Letters received.—30 separate demands for 31,150 forms.
Docket Forms of Letters issued—24 separate demands for 40,200 forms.
Form of letter addressed to Board—23 separate demands for 15,250 forms. (Form revised.)
Form of endorsement addressed to Board—18 separate demands for 12,650 forms. (Form revised.)
Takid Form—12 demands for 3,130 forms.
Envelopes addressed "To the "—17 demands for 24,100 forms.
Fly-leaf—13 demand for 19,900 forms.
Order-sheets on Revenue cases—12 demands for 62,300 forms.
Application for copies—14 demands for 15,400 forms.

Land Acquisition.—There were thirty-four indents for 57,380 forms of 23 kinds. The chief items were—

Special notice under clause 3, section 9—13 items for 23,700 forms.
Appendix Notice Form, sections 12(2) and 31(1)—10 items for 11,930 forms.
General Notice under Act I of 1894—7 items of 5,700 forms.
Final Report Form—6 items of 6,600 forms.

Excise Form—There were one hundred and forty-seven indents for 50,783 forms of 68 kinds. For the "*Account Book of Opium charges*" there were 9 demands for 236 books, and for *Opium Transport Pass* there were 7 demands for 2,045. These are the only entries requiring notice.

Collectorate Land Registers.—There were twenty-six indents for 38,305 forms of 15 different kinds. The chief items were—

Jamabandi Register—10 separate demands for 11,950 forms.
Jama Wasil-baki Register—3 demands for 11,500 forms.
Register of sale under Certificate Act—4 demands for 700.
Other Collectorate Registers—There were 39 indents for 47,714 forms of 22 different kinds. The principal items were—
Register of Post-card Warning—11 demands for 4,000 (new or revised forms.)
Register of Letters issued—16 demands for 6,761.
Index Register—12 demands for 3,800.
Register of Petitions No. (27)—10 demands for 3,300.
Register of Processes—8 demands for 3,300.
Register of Letters received—16 demands for 7,100.

Practice and Procedure forms.—The number of indents was 15, for 41,425 forms of 3 kinds—nearly all for No. 8.—*Peons' diary* owing to the form being revised.

It is unnecessary to summarise the results for the minor sub-sections, but it should be noticed that, out of the 52 indents for forms of returns, 24 were due, either wholly or in part, to the revision of the *Collector's business statement.*

(*b*) *Orders of the Government of Bengal upon the report of the above Committee.*

No. 1512-T.—F., dated Darjeeling, the 17th October 1901.

From—H. M. KISCH, Esq., Officiating Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 747 B., dated the 10th July 1901, submitting the Report of the Committee appointed in October 1900 to consider the proposal to transfer the work of despatching forms from the Stationery to the Printing Department. The Report is divided into three parts: Part I deals with the proposal just mentioned, Part II deals with defects in the indenting system and suggestions for its improvement, and Part III deals with miscellaneous matters considered by the Committee.

2. With regard to the main question, namely, the transfer to the Press of the work of despatching forms, I am to say that the letter of the Government of India in the Finance and Commerce Department, No. 4044 S.R., dated the 31st July last, on the subject of the future management and control of the Departments of Stamps and Stationery in Bengal, a copy of which has been forwarded to the Board, makes it necessary to postpone a final decision in the matter. For the present therefore the existing arrangement must, as the majority of the Committee recommend, continue. For the same reason, the recommendation of the Committee made in paragraph 37 of the Report, that a new block or building for the storage of stamps be erected to provide additional accommodation in the Stationery Office, must be held in abeyance, and the Lieutenant-Governor must leave it to the Superintendent of Stationery, under the direction of the Board, to make the best temporary arrangements that are practicable.

3. Referring to Parts II and III of the Committee's Report, the Lieutenant-Governor approves the following recommendations, and desires that the Board will be so good as to give effect to them. The references in brackets are to the paragraphs of the Committee's Report.

Part II.

(*a*) That a gazetted officer be invariably placed in charge of forms and the preparation of indents in indenting offices, and that the rules in Section VIIA of the Stationery Manual, Volume I, be revised accordingly [paragraph 17.]

(*b*) That the annual stock-taking in indenting offices be rigorously insisted on. That, as far as may be practicable, the stock be taken when it is at its lowest, that is just before the new supplies are received; and that the stock of forms in large sections be invariably taken not more than a month before the new supply of forms is expected [paragraph 19.]

(*c*) That the alterations specified in paragraphs 20 and 21 of the Report be made in the form of indent.

(*d*) That the Mistake Register introduced into the Stationery Office by the Board in accordance with the orders in the Government Resolution No. 3003, Mis., dated the 16th May 1894, be revised on the lines indicated in paragraph 24 of the Report.

(*e*) That a more intelligent check be exercised by the Indent Check Department in the Stationery Office, in order to avoid harassing references to indenting officers and delay in the supply of articles indented for; and that the specific suggestions in paragraph 27 regarding indents in excess of the previous year's consumption be adopted.

(*f*) That it be made a special function of the Check Indent Department to adopt systematic measures for the removal of errors and ambiguities from forms of indents.

(*g*) That the attention of Heads of Departments be drawn to the Board's Circular No. 46B., dated 9th June 1893, in which it was ruled that, as far as possible, no form should be revised or introduced until the proper time has arrived for printing a fresh supply; and that any Head of a Department prescribing a new or revised form be required at the same time to pass orders for the disposal of the stock thereby rendered useless [paragraph 32.]

(*h*) That the reserve stock system be remodelled on the lines suggested in paragraph 33 of the Report; that is that all forms be classified under three heads, as noted in the margin, and that a reserve stock of 25 per cent. of the annual demand be kept for class (1), 12½ per cent. for class (2), and 2 per cent. for class (3.)

1. Those liable to heavy supplementary demands.
2. Those liable to moderate supplementary demands.
3. Those for which the annual demand does not ordinarily vary, and can, therefore, be easily estimated.

(*i*) That the measures suggested in paragraph 34 be taken, in order to make the reserve store accommodation in the Stationery Office suffice for present requirements.

Part III.

(*j*) That the time-limit for the supply of paper by the Stationery Department to the Press, in rule 19, Section VII, page 18, of the Stationery Manual, be raised to four days for emergent indents, seven days for small annual indents, and fourteen days for large annual indents; that the unnecessary register referred to in paragraph 36 be abolished; that, instead of two estimates of requirements being prepared, one by the Press and another by the Stationery Office, only one estimate be made by the Stationery Office, and that immediately on its completion the paper required be supplied [paragraph 36.]

4. With regard to the proposal that the appointment of Assistant Superintendent of Stationery should be gazetted, I am to say that, even without being a gazetted officer, the Assistant Superintendent might, the Lieutenant-Governor thinks, dispose of many petty matters and relieve the Superintendent of a great deal of the petty clerical work which now ties him to his desk. As, however, the Committee unanimously recommend that the appointment be gazetted, the Lieutenant-Governor sanctions its being gazetted under the orders of the Board.

5. In conclusion I am to ask that the thanks of the Lieutenant-Governor may be conveyed to the members of the Committee for their useful and comprehensive report.

APPENDIX G.

Note by Mr. C. G. H. Allen, on the principal defects detected by Mr. Hydari in his inspections of the different Presses.

Note prepared by Mr. C. G. H. Allen on the principal defects detected by Mr. Hydari in his inspections of the different Presses.

India Central Press, Report 1.

(1) Certain books are not properly filled in or kept up to date.
(2) Payment of salaried charges is made from contingencies without Government sanction.
(3) Irregularities in paying piece-workers.
(4) Ditto in checking readers' outturn.
(5) Ditto in charging overtime.
(6) Ditto in the issue of stationery.
(7) Stores at Dhurrumtalla are issued by a low-paid clerk who gives no security.
(8) The metal store-room is defective.

Bengal Secretariat Press, Report 2.

(1) Irregular employment of piece-workers on clerical duties, and payment of overtime to them.
(2) Excess overtime paid, and such payments not properly regulated. Unauthorized payments for work done at home.
(3) Loss to Government caused by delay in purchasing stores.
(4) Necessity for revision of the establishment.
(5) Some piece-rates higher than in the India Press.

Bengal Presidency Jail Press.

(1) The same defects as in (1) and (4) in the Bengal Secretariat Press.
(2) Confusion of standing formes.
(3) Heavy rate for spoilage.
(4) Bad storage in the foundry, and incorrect accounts.
(5) Unauthorized allowance of Rs. 50 to the Engineer.
(6) Complicated accounts of supply of paper to the Press.
(7) Extravagant supervising establishment.
(8) Unserviceable machinery.

Simla Press, Report 3.

(1) Irregular undercharges for private works.
(2) Irregular issues of stationery.
(3) Books not kept up to date.
(4) Deficient stock.
(5) Confusion of standing formes.
(6) Piece-accounts incorrectly kept. The loss amounted to Rs. 170 on a 10 per cent. examination.
(7) Irregularities in overtime charges and defective procedure.
(8) Neglect of recommendations of a previous inspection.
(9) Extravagant clerical establishment.
(10) Necessity for revision of establishment.

Lahore Press, Report No. 4.

(1) Incomplete and dilatory recovery of Gazette charges.
(2) Irregular local purchases.
(3) Excessive spoilage.
(4) Destruction of waste paper.
(5) Extravagant supervision and clerical establishment.
(6) Irregular overtime charges.
(7) Incorrect piece accounts.
(8) Irregular employment of a reader.
(9) Incorrect accounts of expenditure and profit.
(10) Excessive issue of paper to contractors.
(11) Deficit stock balances.
(12) Overcharges by contractors and overpayments to them involving Government in a loss of several thousand rupees.

The Comptroller and Auditor General remarks:—"Some of the statements made regarding contract printing reveal a state of affairs which amounts practically to a systematic fraud upon the Government."

Allahabad, Report No. 5.

(1) Irregularities in overtime charges.
(2) Payments made to piece works for work done by salaried hands.
(3) No proper accounts kept of issue of stationery to Camp Office.
(4) Local purchase of stationery which should have been obtained from the Secretary State, or the Superintendent of Stationery.
(5) Especially the improper purchase of long-cloth. The Superintendent bought narrow cloth with the result that there were extensive remnants, which have disappeared. The cloth locally purchased was worthless, and the price paid was too high.

(6) Purchases from Addison & Co., Madras.
(7) Irregular purchase of machines through Addison & Co.
(8) Delays in payment for machinery.
(9) Waste material sold without tender, and at low rates.
(10) Excessive amounts paid to private presses for printing, and at varying rates.

Hyderabad, Report 6.

Excessive wastage of metal in foundry. Other irregularities were petty.

Nagpur, Report 7.

(1) Incorrect piece-accounts.
(2) Excess payments to distributors.
(3) Incorrect stationery accounts.
(4) Retail godown in disorder.
(5) Excessive rate of spoilage.
(6) Extravagant payments to a private press for printing famine forms.

Nagpur Central Jail Press, Report 8.

The Comptroller General remarks :—" The press seems to be in a very primitive state, and financially unsuccessful, while much can be done to simplify its book-keeping."

(1) Reserve stocks, not properly paid.
(2) Forms printed in advance of the indents, and destroyed as waste paper, because new forms had meanwhile been substituted for them.
(3) Discrepancies in the cash accounts.
(4) Scanty materials and furniture.
(5) Defect in the litho. room and bindery.
(6) Small task exacted.
(7) Excessive spoilage rate at 5 per cent.
(8) Extravagant local purchases.
(9) Work turned out of so poor a quality that Government would not accept it from a private press.
(10) Financial basis unsound.

Amraoti Central Jail Press, Report No. 9.

The Comptroller General remarks :—" The best economical reform would be to close the press altogether."

(1) Quantity of work diminishing.
(2) Task too light.
(3) Forms not supplied according to indents. Large excess supplies of forms printed without orders.
(4) Irregularities in the issue of stationery.
(5) Excessive spoilage allowance.
(6) Extravagant local purchases.

Bombay Central Press and Secretariat Branch Press, Report 10.

(1) Stock ledgers not properly maintained.
(2) Incorrect piece accounts.
(3) Rates in need of revision.
(4) Special rates paid by Superintendent.
(5) Bad reading.
(6) Incorrect accounts of foundry stock.
(7) Foundry accounts defective.
(8) Excessive wastage of metal.
(9) Defective accounts of Gazette issues.
(10) Stock ledger of miscellaneous publications was unreliable.
(11) Low price obtained for waste material.
(12) Irregular accounts kept and excess payment of overtime.
(13) Irregular payment of grain compensation.
(14) Discrepancies between the stock and balances of stationery.
(15) Excessive spoilage rate.
(16) Incorrect accounts of the issue of paper and binding materials.
(17) Extravagant local purchases.
(18) Unsatisfactory condition of the type store and standing matter rooms.
(19) Incorrect profit and loss accounts.
(20) Excessive clerical and supervising establishments.
(21) Growth of overtime charges.
(22) Growth of piece work earnings due to the Superintendent's action in paying special rates.

Bombay High Court Press, Report 14.

(1) The maintenance of this press entails loss to Government.
(2) Recoveries from private parties are below cost rates.

APPENDIX H.

Note by Mr. C. G. H. Allen on the educational qualifications of the establishment employed by the Superintendent of Stamps and Stationery.

Note by Mr. C. G. H. Allen on the educational qualifications of the establishments employed by the Superintendent of Stamps and Stationery.

There are in all 168 persons drawing Rs. 20 and upwards in all the Departments. Of this number, 140 have no educational qualifications whatever. Of the remaining 28, two are B. A.'s, and there are 26 F. A.'s, of whom two have passed the examination for Secretariat Clerkships. Details are exhibited in the table below :—

Department.	Pay exceeding Rs. 50.				Pay from Rs. 20 to Rs. 50.			
	B. A.	F. A.	No educational qualifications.	Total.	B. A.	F. A.	No educational qualifications.	Total.
Stamps	...	...	14	14	...	7	32	39
Stationery	1	1	8	10	1	16	53	70
Forms	...	...	2	2	...	2	31	33
Total .	1	1	24	26	1	25	116	142

APPENDIX I.

Note by Mr. H. Wheeler on the action taken in Bengal in different years with reference to the contracts for country paper.

Note on the action taken in Bengal in different years with reference to the contracts for country paper.

1. Before considering the action taken in different years regarding the distribution of contracts in this country for the supply of paper, it may be desirable to refer briefly to the orders of Government passed about the years 1880 and 1882, which appear to have influenced the course then adopted from time to time, and hence also the subsequent trend of events.

2. The orders of the years mentioned were in the direction of the encouragement of local industries, and it was upon this point that the greatest stress was laid. In their Resolution No. 3074, dated the 3rd November 1880, the Government of India wrote as follows :—

"The utmost encouragement, consistent with true economy, should be given to the supply of European articles by the local market, and whenever it is possible to do so, even at some temporary increase in cost, articles of local manufacture or of indigenous origin should be substituted for European articles."

Again in their Resolution No. 953, dated the 10th June 1881, the Government of India wrote :—

"Every effort should be made to supply the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The special attention of Local Governments is directed to this point."

The Government of India Resolution No. 3170, dated the 21st September 1881, is also important, and the following extract is quoted. A list of articles was published (in which paper of various descriptions finds mention) and after reference to the possibility of "inducing local manufacturers to undertake the supply," the Resolution proceeds :—

"As it is expedient to encourage local industries by every legitimate means, the Governor-General in Council requests that His Excellency the Governor* of Bombay in Council, will cause definite instructions to be issued to all the officers concerned to institute enquiries as to the cheapest and most convenient way of obtaining in future regular supplies of such goods of Indian manufacture as well as of any other goods, which on enquiry it may be found feasible to add to the list. The Governor-General in Council will be prepared to approve of contracts made by the Local Governments with Indian manufacturers for the supply, for a term of years, of any of the articles, if, in any case, such a course be found necessary, in order to give to the manufacturers an assurance of the existence of a permanent and steady demand for goods which they would not otherwise undertake to make. Ordinarily such contracts need not be for more than three years in the first instance, and should be based on the average cost of the imported articles * * * * * * The manufacture of brown paper, cartridge paper, blotting-paper, and some other articles of stationery * * * is now established in India. The Governor-General in Council directs that, wherever possible, with due regard to economy, such articles of Indian manufacture shall in future be substituted for European articles in the Presidency of Bombay as everywhere else in India".

* The particular correspondence had been with Bombay. The Resolution was circulated for general information and was published in the *Gazette*.

3. As a practical enforcement of this policy the Government of India in their letter No. 3397, dated the 6th October 1881, held under check an indent of the Superintendent of Stationery on England for brown paper, cartridge paper and ink, until he explained fully why they should not be purchased in India. With regard to ink it was remarked that it was "an article which should be procured wholly of Indian manufacture." The Superintendent of Stationery (Mr. Ryland) explained that the country-made qualities of the paper in question were objected to by the indenting officers, and observed that he had previously received no orders that ink was to be restricted wholly to such as was of Indian manufacture. The Government of Bengal, on receipt of this report, called on the Superintendent to explain similarly as regards his demands for the articles marginally noted and specially reminded him of the India orders. The Superintendent justified his action, generally, on the grounds that suitable articles of the kind could not be procured in this country, and spoke of his attempts and searches to obtain them, and his hopes as regards twine, that the local manufacturers would be able to turn out a sufficiently good substitute ; he, therefore, removed that item from the indent.

Twine ; glass ; gum ; bottles ; map varnish ; zinc ; broad-cloth.

4. The Government of India appear to have continued to publish lists from time to time, of articles procurable in India, and their Resolution† No. 3091, dated the 8th December 1882, mentioning blotting, brown, and cartridge paper (among other articles) may be quoted as typical :—

† Published in the *Gazette*.

"His Excellency the Governor-General in Council directs that, in future, these articles shall be procured of Indian manufacture whenever it is possible to obtain them of quality good enough for the purpose for which they are required and at prices not higher than the cost of articles of similar quality imported from England. In no case should articles of these classes or of others which the country is capable of supplying, be indented for until careful and extended enquiry has shown that the locally manufactured articles are substantially inferior in quality to, or dearer than, similar articles supplied under indent from the Secretary of State."

5. I have endeavoured to ascertain exactly when and how the system of contracts with the country mills commenced, but the Board's records are not altogether clear on the point. It seems they were probably given for the first time, for the year 1884-85. Paper made in this country by the Bally Mills had been purchased before then, and in 1879-80, this seems to have been done to the extent of Rs. 86,170 (a saving of Rs. 27,451 on English prices being claimed). In 1880-81 and 1881-82, the system was adopted of calling for tenders from English and Indian *stationers* for all ordinary stationery except loan and water marked paper which was approved of in the Government of India order No. 97, dated the 17th April 1879. The Board and the Government of Bengal claimed that savings were thereby effected, but objections were taken by the Secretary of State, and it was stopped. In their report for the year 1883-84, the Board quoted the Superintendent of Stationery as follows :—

"Paper is an article the manufacture of which is extending and improving and with a fair amount of competition is likely to make India independent of English paper of the lower qualities. White printing paper has

been introduced of very fair texture and colour, and a portion of the issues of both the *Calcutta* and *India Gazettes*, has lately been printed upon it. Full stocks of English paper prevent its use more largely at present, but the provision of paper from England has been reduced in the indent for 1885-86. In addition to the Bally Mills, the Lucknow and Scindhia Mills have partially supplied paper to Government during the year."

The report for 1884-85, contains the first mention of the working of these contracts, and it may be taken that the origin of the present system dates from them.

6. In 1884, the Titagarh Mill addressed both the Governments of India and Bengal, stating they had started a new paper mill and "trusting that the Government will give us some encouragement in the local manufacturing branch of this material." The Government of India appear to have addressed the Superintendent of Stationery on their behalf, and Mr. Ryland replied in his letter No. 1513, dated the 18th July 1884, that he had already placed his contracts with the Bally, Lucknow and Scindhia Mills, but that the Titagarh Mill should be allowed to compete for the next contracts.

7. I find mention in a * letter of the Superintendent of Stationery that the Lucknow and Scindhia Mills in 1882, both addressed the Government of India as newly established undertakings asking for a share of the public patronage, and in consequence of the Government of India Resolution No. 1759, dated the 30th June 1883, that orders were given them in 1884-85.

*No. 4340, dated the 20th November 1885.

A memorandum of the Superintendent of Stationery, dated the 28th April 1884, shows that the Bally, Lucknow and Scindhia Mills competed for the contracts of the year 1884-85. They did not tender uniform rates, and in making his distribution the Superintendent considered the qualities, prices and the localities to be supplied. He referred to the undesirability of giving a monopoly to one mill even at the lowest rate and to the desirability of encouraging other mills to spring up who would compete. This was with special reference to encouraging the Scindhia and Lucknow Mills as against Bally. Practically the two former mills were given the up-country supply, and Bally supplied to Calcutta, Bengal, Assam and Burma. Mr. Ryland spoke of the competition that had been secured as having been instrumental in reducing rates.

8. Coming to the contracts for 1885-86, Mr. Ryland, in March 1888, submitted to the Board an unofficial note detailing his proposals. In the preceding year (1884-85) 1,173 tons of paper seem to have been obtained from the Bally, Scindhia, Lucknow and Titaghar Mills in the proportions marginally noted, but the proposals for the ensuing year contemplated the distribution of 1,646 tons, and it was noted that this increase was due to orders being given for white printing paper which had been introduced in the country for the first time in 1884, and had so much improved that it would "soon take the place almost entirely of English paper." The rates tendered by the mills do not seem to have been uniformly the same, and various grounds were mentioned in support of the distribution proposed. In some instances the cheapest rates for the best qualities were accepted, but there seems to have been some distrust of the capabilities of Titaghar as a new mill, and for *badami* paper, its tender which, for a portion of the contract, was the lowest, was not accepted on the ground that consideration might be shown to Bally as "the pioneer of the trade." At the same time the offer of Bally for the whole supply at the same rate as given by Titaghar was not accepted for fear of creating a monopoly. There is one mention of Bally and Titaghar being asked to agree on a rate for white printing paper and to divide the contract, though not in equal proportions. Mr. Ryland spoke of this as likely to stimulate future competition, apparently with reference to the remark that the manufacture of paper of this description was new and the more mills who made it the better. Again a rate of the Lucknow Mill was refused, because it was calculated to cut out the Scindhia Mill which was in its infancy.

	Tons.
Bally	969
Scindhia	110
Lucknow	92
Titaghar	2

The Board (Mr. Cockerell) unofficially informed Mr. Ryland that they considered his proposals judicious.

9. Mr. Ryland submitted his proposals for the 1886-87 contracts, on the 12th March 1886. For the Calcutta supply the only two tendering mills were Bally and Titaghar. They do not seem to have tendered at uniform rates throughout, and the lower rates seem generally to have been accepted. In two instances (the most important being *badami* paper) the Superintendent gave a part of the order to the other mill at a higher rate in order to keep in touch with both as a source of supply. As regards the up-country contract, there is mention of an order of Government that the contract of the Scindhia Mills should be renewed for a year for all places, except Allahabad and Jubbulpore. The Lucknow Mills seem to have got the rest.

The Board (Mr. Cockerell) accepted the proposals.

10. The recommendations for the 1887-88 contracts, were submitted by Mr. Longhurst on the 7th March 1887. They seem to have been verbally discussed between him and the member in charge (Mr. Cockerell) and the records are not complete. The Calcutta supply as before lay between Bally and Titaghar and the Superintendent wrote that "the most notable feature of the present tenders is the general rise in prices along the whole line of manufactures and the strong corroborative evidence there is from the sameness of the prices, of a combination having been formed between the two suburban mills of Bally and Titaghar." The mills in explanation alleged the higher prices for raw materials and chemicals and the low exchange. For two qualities the Superintendent reported that he had cheaper rates from England:—

	English rate. As. P.	Local rate. As. P.
White Printing †	2 8 per lb.	2 9
Colored Printing ‡	2 10½ „	3 4 3 5 3 6

† Messrs. Spicer Brothers.
‡ Messrs. Waterlow.

It is merely recorded that the Board held the latter English tender (presumably also the former) to be "inadmissible." No detailed reasons are furnished but possibly it was considered debarred by the orders forbidding dealings with English firms otherwise than through the Secretary of State. The Superintendent of Stationery used the threat of recourse to England to endeavour to lower the local rates but he was unsuccessful, and eventually the orders went to these two mills. The up-country orders were given to the Lucknow and Scindhia Mills and there is nothing calling for special remark except that some lower rates of the Lucknow Mills were declined as they were calculated to "stifle" the Scindhia Mills "which it was manifestly to the interest of Government to support in every reasonable way." The quality of the paper produced by this mill seems to have been at that time good, but its finances were shaky. The rise in prices attracted the attention of Government, and correspondence ensued. Writing on the 19th March 1888, with reference to these rates, the Board (Mr. Halliday, accepted the conclusion that the English paper was not, as a fact, on the whole, cheaper. It was remarked the local paper was purchased by other consumers in preference to English paper, and the correctness of the data of comparison was doubted.

11. Mr. Barnes, Superintendent of Stationery, submitted his recommendations for the 1888-89 contracts, on the 15th March 1888. He reported that he had endeavoured to effect a reduction of rates from the local mills by the statement that paper could be obtained cheaper from England. This the mills denied, adducing arguments that—

(*a*) The English prices quoted were of one weight but really English mills supplied at different weights at different prices; the Indian rates were the same for all weights.

(*b*) The rate of exchange taken in the calculation was too high.

(*c*) That warehousing, shipping and landing charges had not been allowed for in the English prices and the freight rates were too low.

(*d*) That as a fact they were selling in the outside market, dearer than the price charged to Government.

Mr. Barnes considered that they had established their case that their rates were not higher than it would cost to obtain paper from England, and recommended the division of the orders between Bally and Titaghar. The upcountry orders went to Lucknow and Scindhia the latter being given higher rates in order to bolster up their position, though the Board noted that the principal reason for so doing was that it would cost as much to accept any other tender *plus* the freight rates to the localities which Scindhia could more conveniently serve. The Board (Mr. Halliday) agreed to the Superintedent's proposals and their action was reported* to Government.

* Board's letter No. 320 B., dated the 17th April 1888.

12. In this same year (1888) the Superintendent of Stationery, under orders from the Board, entered into correspondence with the Bally Mills with a view of ascertaining whether they would undertake the manufacture of cream and azure-wove papers, which, till then, had been obtained from England. The mills represented that new machinery would be required and guarantees of future orders were asked for. Eventually, with the approval of Government, a three-year contract was given to the Bally and Titaghar Mills for paper of this description. It was estimated that the yearly saving so effected was over Rs. 13,000.

13. Mr. Barnes' proposals regarding the contracts of 1889-1890, were submitted on the 6th March 1889. Equal distribution of the Calcutta supply was made between the Bally and Titaghar Mills whose rates, with two exceptions (which they were directed to assimilate), were similar. There was some discussion as to the future of the Scindhia Mills which were not apparently working satisfactorily. Mr. Halliday accepted the proposals.

14. The proposals for the contracts for the year 1890-1891 were submitted by Mr. Drake on the 7th March 1890. It was mentioned that for the first time tenders had been called for by advertisement. The Scindhia Mills were made to reduce their rates by threats of refusal of orders, but otherwise there was not much change. The Bally and Titaghar Mills divided the Calcutta supply. The Board (Mr. Peacock) accepted the Superintendent's proposals.

15. Advertisement was also issued for the succeeding year (1891-1892) and Mr. Barnes submitted his proposals on the 31st March 1891. It was mentioned that the Bengal Mill had newly come into the field, and tendered at lower rates. Mr. Barnes accordingly wrote: "I therefore availed myself of this opportunity to endeavour to obtain lower rates from all the mills and entered into correspondence with them with its object." The Bally and Titaghar Mills at first stood out but eventually climbed down and the Calcutta supply was distributed equally on the basis of the lower rate. It was claimed that by this policy a saving of Rs. 24,884 had been effected. The Board (Sir H. Harrison) agreed to the proposals.

16. The call for tenders for 1892-93, was also advertised. Mr. Barnes sent in his proposals on the 14th March 1892. The rates offered (the same as those of the preceding year which it was stated compared favourably with those of the English mills) were accepted from Bally, Titaghar and Bengal, for Calcutta, and from Lucknow and Scindhia for up-country. An offer from Bally at lower rates for up-country was not recommended because, if the order had been given to them "both the Scindhia and Bengal Mills would probably collapse and the Lucknow Mills would have great difficulty in carrying on work." Mr. Barnes remarked that it was not to the interest of Government that any of the mills should fail. The Board's orders were passed by Mr. Stevens.

17. The result of the advertisement for tenders for 1893-94, was reported by Mr. Barnes on the 7th March 1893. The same mills tendered at uniform rates for Calcutta and except in three† instances which were reduced, at the same rates as in the preceding year. In submitting his

† Coloured, cream-wove and azure-laid.

proposals Mr. Barnes suggested that a Conference be convened upon which the Governments of India and Bengal as well as the Presses and the Mills should be represented, in order to consider the relative prices of English and country stationery (especially of* cream-wove and azure-laid paper) and this being accepted, a meeting was held on the 21st March 1893, at which the Government of India representatives were Messrs. Crawley and Ross. The following extracts from the Board's letter No. 322 B., dated the 7th April 1893, reporting the facts to Government, will explain the results arrived at :—

* The better class writing papers.

"With a view to assist the Board in considering the question whether the finer kinds of paper should be purchased locally or obtained from England, having regard to the comparative price and quality of English and Indian paper, a Conference, presided over by Mr. Lyall, was held at the Board's office on the 21st instant, at which the officers named in the margin were invited to attend.

J. A. Bourdillon, Esq., Secretary to the Government of Bengal, Financial Department.
F. C. Barnes, Esq., Superintendent of Stationery.
C. E. Crawley, Esq., Assistant Accountant-General, Bengal.
W. Ross, Esq., Superintendent of Government Printing, India.
E. W. Lewis, Esq., Superintedent of Government Printing, Bengal.

Mr. Acton, Manager of the Caledonian Press, and representatives of the Agents of the Bally and Bengal Paper Mills were also present at the Conference. The result of the Conference is embodied in the following paragraphs :—

It is now an established fact that the greater portion of the paper manufactured by the local mills for the Stationery Office is cheaper than English paper, but the prices hitherto paid for the marginally noted descriptions of locally-made paper have been higher than English prices The rates now tendered by the local mills for these kinds of paper are lower than those in the contracts now expiring, except in the case of white cartridge, for which the rate remains unaltered. With the exception of cream-wove, all these papers would be obtained more cheaply in India than from England at the new rates, taking the official rate of exchange for the year and allowing 15 per cent. for freight. There was some discussion at the Conference in regard to the allowance to be made for freight in calculating the aggregate value of English paper, and it was ultimately unanimously held that a percentange on the value of the paper was not a fair way of reckoning freight on any particular class of paper, as, although it might come right on the total supply, it was too high in the case of expensive papers and too low in the case of cheap papers, and it was agreed that freight should be calculated on the weight of the paper. For tin-lined cases an addition of $\frac{1}{8}$ths of a penny per lb and for baled packages $\frac{5}{16}$ths of a penny per lb., was considered to be a fair allowance for freight and packing charges. Calculated on this basis and at the official rate of exchange for the year (1*s.* 2$\frac{1}{4}$*d.* for the rupee), there would be a saving of Rs. 46,239, in using country-made paper instead of English paper, as shown in the accompanying statement. The quality of the Indian paper as compared with that hitherto provided by the India Office was also carefully considered. In regard to the papers used in Government Presses for printing books, forms, *Gazettes*, etc., the Superintendents of Government Printing, Bengal and India, agreed that in the matter of "strength" and uniformity of shade, the Indian papers were not up to the English standard, but that a steady improvement was manifest in the local manufacture, and that on the whole the paper supplied by the local mills to the Presses was suitable for the purpose for which it was required. It is represented, however, that for the printing of certain important forms required for transmission to England, a better class of paper than the local mills can at present turn out must be obtained, and this the Superintendent of Stationery will procure in the usual manner by indent on the India Office. The foolscap and note-papers of local manufacture now generally used in Government offices, have been found on trial to give satisfaction. The cream-wove envelopes for these papers must still be obtained from England, as envelope-making has not yet developed as a local industry, though brown paper envelopes are made in the Presidency Jail.

Cream-wove.
Blue-laid.
White cartridge.
Coloured.

In consideration of the comparative cheapness of paper of Indian manufacture, the Board have directed the Superintendent to accept the tenders of the local mills, including those for the finer kinds of paper. The new contracts will extend for one year only, at the expiration of which there is every reason to expect a further reduction in prices owing to increased competition.

It may be mentioned that in estimating the gain to Government by the substitution of locally made paper for English paper, the Board have not taken into account the saving of interest on the cost of paper which when procured from England, has to be purchased a long time before it is actually required for consumption, nor the saving in the rent of godowns required for the accommodation of the paper before it is issued to the indenting officers. On the other hand, the Superintendent of Stationery represents that greater work has been imposed on his office in connection with the receipt and issue of country paper, which is indented for according to the requirements of his office from time to time."

* * * * * * * *

No.	Description.	Quantity in tons.	English.						Country.		Difference.	
			Rate per lb., exclusive of freight and packing.	Value in Indian money at 1*s.* 2$\frac{1}{8}$*d.* a rupee.	Packing charges. Tin lining at $\frac{1}{8}$*d.* per lb.	Packing charges. Baling at $\frac{5}{16}$ *t.* per lb.	Total of columns 4, 5, and 6.	Value.	Rate per lb.	Value.	Loss in using country-made paper.	Gain in using country-made paper.
	1	2	3	4	5	6	7	8	9	10	11	12
			d.	A. P.	P.	P.	A. P.	Rs.	A. P.	Rs.	Rs.	
1	Cream-wove .	459	2$\frac{7}{8}$	3 1$\frac{25}{30}$	8$\frac{5}{30}$	...	3 9$\frac{23}{30}$	2,43,970	3 6	2,24,910	...	19,060
2	Azure-laid .	160	3$\frac{1}{8}$	3 6$\frac{13}{30}$	8$\frac{5}{30}$	...	4 2$\frac{28}{30}$	94,156	3 7	80,267	...	13,889
3	White cartridge	145	3	3 3$\frac{3}{30}$	...	4$\frac{10}{30}$	3 7$\frac{7}{15}$	72,942	3 3	65,975	...	6,967
4	Coloured paper .	124$\frac{1}{8}$	2$\frac{13}{17}$	3 2$\frac{2160}{1003}$	...	4$\frac{5}{30}$	3 6$\frac{2154}{1003}$	61,518	3 2	55,195	...	6,323
												46,239

18. The orders accepting the Superintendent's proposals as to the contracts were passed by Mr. Lyall. In Government letter No. 54 T.—F., dated the 14th May 1893, the Lieutenant-Governor expressed his satisfaction with the new contracts, and "cordially acknowledged the efforts made by the Board and the Superintendent of Stationery to secure economy." The Government of India (letter No. 2834 S. R., dated the 26th May 1903) accepted the conclusion that the four * kinds of writing paper considered were cheaper "than imported paper of similar grades and practically as good in quality."

* Cream-wove (three sizes).
Azure-laid (one size).

19. In November 1893, the agents intimated that the Scindhia Mills had gone bankrupt.

20. Mr. Barnes' proposals for 1894-95, were submitted on the 5th February 1894. The Imperial Mills tendered for the first time and at lower rates, but an order of 300 tons only was recommended to them on the ground:—

(*a*) That they had not submitted samples.

(*b*) That with new machinery and inexperienced hands the outturn was not likely to be regular or satisfactory.

(*c*) That the sudden lowering of prices would disorganise the trade.

Other recommendations followed, mainly, the lines taken in previous years, except that the Lucknow Mills got the benefit of the failure of the Scindhia Mills.

Orders were passed by Mr. Lyall and are quoted below:—

"I have considered fully the case as put by Mr. Barnes, as well as that of the Imperial Paper Mills as urged by Mr. Lawrie Johnstone. In the first place, I would note that I do not hold Goverement as bound to any mill, but I do think the old mills are entitled to some consideration, provided they supply good paper at fair rates. This they are reported to have done. The new Mill tenders at rates considerably lower, and the acceptance of these tenders in full would lead to a saving of over Rs. 60,000, but the reasons given by Mr. Barnes against such a course are convincing. The question then comes whether they should get a smaller share, say a half or a quarter, at the tender rates. By this Government would save some Rs. 30,000 or Rs. 15,000 as the case may be, and at first sight it would be to the interest of Government to give a larger share of the contract than that proposed by Mr. Barnes.

"On the whole, I have come to the conclusion that it would be unwise to give a large contract this year. The Mill is just opened, its paper is not yet in the market and the Agents could not even give samples on the day of tender. Mr. Barnes' proposal will enable them to shew whether they are capable of doing more another year and after all what he proposes to give is equal to about a month's working in the year, and is not an unfair share for a new Mill."

The Superintendent's proposals were accepted with one minor modification. The Imperial Mills protested and appealed to the Government of Bengal, but their appeal was rejected (Government order No. 4185 Mis., dated the 2nd August 1894).

21. The proposals for 1895-96, were submitted by Mr. Beames, on the 6th March 1895. He wrote:—

"It will be observed that there has been a combination among the mills to enhance their rates this year on account of the import duty, the fall in exchange and the rise in the price of coal, etc., with the result that all tender at the same rates."

He, however, did not think that the rates were as high as English rates and the Calcutta supply was recommended for equal distribution between the Bally, Titaghar, Bengal and Imperial Mills. Mr. Lyall noted that he considered the rise in price justified. He said:—

"Coal has gone up 50 or 60 per cent., and all other articles imported pay 5 per cent. more as duty; exchange is also very low. Home paper is out of the question, as exchange is so against it, and we should also have to pay 5 per cent. duty. Then, again, I see that the Bengal and Imperial Mills are working at a loss, and that the shares of the others are lower than they were. I think the rise must be accepted."

The orders of the Board accepted the Superintendent's proposals generally, though modifying them in respect of the Central Provinces supply, which they gave to the Bengal Mills instead of to Lucknow as recommended. They held that this would effect a saving.

22. There was some correspondence about this time with a view of ascertaining whether the mills could make water-marked paper, and the Board agreed to the Titaghar, Bally and Bengal Mills being informed that if they imported the necessary machinery, they might count on a fair share of the Government contract.

23. The proposals for the year 1896-97, were submitted by Mr. Barnes on the 4th March 1896. A division of the Calcutta order between Bally, Titaghar, Lucknow and Imperial was recommended, the up-country order going to Lucknow. Similar rates were tendered by all, but those for white printing, white cartridge and cream-wove were reduced one pie as compared with the preceding year. Even at this rate the Superintendent calculated a loss on corresponding English prices, and the Board (Mr. Lyall) wrote as follows:—

"I am to request that the mills may, as proposed by you, be asked to reduce their rates further, and to say that if they do not do this there will be no other alternative but to place the order at home by wire."

The mills, as the result of this order, reduced their rates a half pie per pound for white printing and one pie for white cartridge, at which the Superintendent calculated a small saving on English prices, and these the Board accepted.

24. For 1897-98, the proposals were sent up by Mr. Beames on the 20th March 1897. The rates were as in the previous year, but complaint was made that the rates and samples from England not having been sent out in time, no comparison with them was possible. The Board (Mr. Grimley) at first ordered a renewal of the existing contracts for three months to allow of

the arrival of the samples, but on the representation of the Superintendent that inconvenience would be caused by this decision, and that if incidental charges were included, there would be a loss on the existing rates, by substituting English paper (apparently at the rates last available), of Rs. 34,803, they agreed to the year's contracts on the same lines as previously.

25. Mr. Beames submitted his proposals for 1898-99, on the 26th March 1898. He mentioned that the mills had at first increased their rates for half bleached and brown cartridge papers, though for white cartridge, *badami*, cream-wove and azure-laid varieties they had been lowered, but that he had convened a meeting "to induce them to lower their rates." At this meeting he asked for a reduction to the previous year's rates of the prices raised and for a further reduction of the rest to the last received English rates (of March 1897: no English samples were received in 1898). The mills reduced to the level of the preceding year the prices that had been raised, but would not go further, and the argument was used that Government was a gainer to the extent of the duty paid by them on chemicals, etc, which would leave the balance in favour of the local rates Mr. Grimley accepted the contracts in this modified form.

26. The proposals for 1899-1900, were submitted by Mr. Gayer on the 28th March 1899. There was a reduction of a half pie per pound in white printing paper; of 1½ pies in blotting-paper; of 2 pies in cream-wove and of 1½ pies in azure-laid papers as compared with the preceding year. The Board (Mr Oldham) agreed to distribution at these rates on the usual lines.

See also paragraph 34 below.

27. Mr. Gayer's proposals for 1900-1901, were received on the 20th February 1900. The rates of the previous year were tendered, but with a reduction of 1 pie per pound for cream-wove and 1½ pies per pound for azure-laid papers. No recent English rates were available, but on previous rates an economy was estimated by the use of country paper, and it was observed that the English market was known to have risen owing to the war. A distribution of the contracts was agreed to on the same lines as in the preceding year.

See, however, paragraphs 41 and 42 below.

28. No regular report for 1901-1902, seems to have been submitted by the Superintendent as in previous years, but the contracts were considered by the Standing Committee on the 16th February 1901, and the distribution made seems to have followed the lines of that of preceding years. Some rates seem to have been raised as shown in the margin in comparison with the preceding year.

	Amount of increase per lb.
	pie.
White printing	3
„ blotting	½
„ cartridge	1
Cream-wove	2
„ laid	1
Manilla	3

29. For 1902-1903, Mr. Manson submitted proposals on the 12th February 1902. He mentioned that rates had been reduced as compared with the previous year in the case of the four classes of paper marginally noted, and reported that he had been unable to discover that paper of the quality required by Government was sold in the local market at cheaper rates than those tendered. He considered the rates reasonable, and that a further reduction could only be obtained by the sacrifice of quality. The meeting of the Committee was delayed in consequence of Mr. O'Conor's Committee, but it was eventually decided that pending the orders of Government upon that report, no change should be made from the procedure adopted in the previous year. The Superintendent's proposed distribution was accordingly adopted.

	Amount of reduction per lb.
	Pie.
White printing	½
„ blotting	½
„ cartridge	1
Cream-wove	1

30. Mr. Manson addressed the Board on the subject of the contracts for 1903-1904, on the 4th June 1903. He pointed out that the present system of division of orders killed competition, and that fair competition was the only satisfactory safeguard Government could have that it was being supplied at market rates. He wrote:—

"What is required and what I beg to propose is a new system of contract which will stimulate competition. Mr. O'Conor's Committee have prepared the mills for a change of some sort, and it is therefore a good time to make a change."

He proposed to fix a standard of paper and to ask the mills to quote their rates for each class.

In their letter No. 172 B., dated the 30th June 1902, the Board (Mr. Bourdillon) replied as follows:—

". . . . . On the general question they would be disposed to consider the following procedure desirable.

"A standard sample of each kind of paper in use should be fixed in consultation with the Superintendents of Printing, India and Bengal, and to some extent with the mills. That is to say, it should be ascertained that the standard proposed is one up to which the local mills can work. It should be of good sound working quality for the particular purpose for which the paper is required, and in this connection the suggestion of the Standing Committee should be considered, that the number of different varieties in use (notably for envelopes) should, if possible, be reduced. Tenders would then be called for accompanied by samples of each variety, it being stated that the standard sample was on view at your office. Each Mill should be required to quote rates for the sample they file, as also the quantity of that variety which they would be prepared to supply monthly as required. It would then be open to the Committee to compare these samples and rates with one another, as also with the standard, and to distribute its contracts to the best advantage irrespective of any idea previously held that it was obligatory to give to each mill an equal share. The mills might be informed that the

Committee would disribute its contract on considerations of rates and the quality of the samples, although retaining an absolute discretion as to the acceptance or rejection of any tender. The ability of each mill to supply a certain quantity only, and the destination of the paper required, are obvious considerations which must influence the Committee in deciding what in each case is most advantageous."

The point was discussed at a meeting of the Contract Committee on the 22nd August 1902, and Mr. Manson reported the result of the call for tenders on the 28th October 1902. His proposals were considered by the Contract Committee on the 11th November 1902, and adopted with a few minor modifications. The mills tendered in competition with one another, and the principle followed was to select the tender which was the most satisfactory in point of view of quality and price combined. The net result was that no orders were given to the Bally and Lucknow Mills. Both protested, the latter appealing unsuccessfully to the Governments of Bengal and India. The Titaghur Mills obtained the largest share of the contract, followed by the Bengal and Imperial Mills. The last named has been absorbed by the Titaghar Mill since the orders distributing the contracts were passed. A large saving was effected in comparison with the results of the preceding year.

31. So far the action has been outlined which was taken by the Board in successive years with reference to the paper contracts of each year, but there has been a series of reports and correspondence for years past on the general question of English *versus* country paper to which in a sense the orders passed on the contracts of individual years were subsidiary.

32. The history of events up to the Despatch of the Secretary of State, No. 11, dated the 3rd September 1896, is given in paragraph 3 of the Report of Mr. O'Conor's Committee, and need not be repeated, though it is to be noted that in their letter No. 790½B., dated the 29th October 1890, the Board (Sir H. Harrison) supported a suggestion of the Superintendent of Stationery that English manufacturers should be allowed to compete against the local mills in the tenders called for. They then wrote as follows :—

"It seems therefore to the Board that for this purpose it is eminently desirable to test the local rates in the most effectual way possible, that is, by open competition with English suppliers; and therefore the proposal of the Superintendent of Stationery to call for tenders omitting the words 'of Indian manufacture' seems, if admissible, very judicious. Under the existing orders noted in the margin, all stores required from England must, as an almost invariable rule, be obtained by indent on the India Office. One of the exceptions is 'when for any special reason it may be more economical to buy English stores in India or obtain them direct from England independently of the India Office;' and it seems to the Board that this case may fairly come within this condition. It would be premature to assume that Indian mills cannot compete on equal terms within the English market, yet this is what ought to be concluded before indents are transferred to the India Office. All that is now needed is to convince Indian manufacturers that their calculation as regards the cost of English paper is unsound as tested by open competition, and this can only be effected by allowing firms which obtain their supply from England to compete on equal terms. The practical result will probably be to bring down the Indian prices. The Board therefore recommend this suggestion of the Superintendent of Stationery for the favourable consideration of Government."

India Government Resolution No. 185, dated 10th January 1883, communicated with Government order No. 85, dated 20th idem.

The Government of India in their letter No. 835, dated the 26th February 1891, remarked that "the proposal is opposed to existing rules, and as the Governor-General in Council is not entirely satisfied that the arrangement would be expedient, the consideration of its adoption will be deferred for the present." The development of the system of the interchange of samples was urged, but as shown in Mr. O'Conor's report, that eventually broke down, and in their letter No. 264B., dated the 27th March 1896, the Board (Mr. Lyall) wrote as follows :—

"The Board, however, fully recognise that it is necessary to maintain competition between English and Indian mills. That some of the latter make excessive profits is shown by the dividends they pay, and the price of their shares; but the Board would maintain the competition not by calling for tenders in England, but by calling for them here."

This was the proposal that was made in Lord Elgin's Despatch No. 146, dated the 9th June 1896 (with the addition that English *and Continental* manufacturers should compete), but it was vetoed by the Secretary of State.

33. After the receipt of the Secretary of State's Despatch of the 3rd September 1896, the Board sent up their first indent for 10 tons of each of 10 varieties of paper with their letter No 1081B., dated the 10th December 1896. These were not received in time to be of use for comparison in dealing with the contracts for 1897-98. Eventually only seven kinds did arrive, and on comparison with the local made paper, the latter was considered superior in the case of four, and of equal merit in the case of the remaining three. In respect of price, the country paper was estimated to have the advantage to the extent of a saving of Rs. 34,802. The Board did not altogether accept his figures, and in reporting to Government made a fresh calculation and examination of their own (their letter No. 948B., dated the 8th December 1897), with the result that they considered economy might result by ordering from England the four varieties marginally noted, and they accordingly asked for 10 tons of each.

White cartridge.	Cream-wove.
Coloured printing.	Azure-laid.

34. The subject again received prominent attention during the year 1899. The Contract Committee in that year met on the 25th March, and although the local mills expressed their inability to further reduce their rates, the Committee decided that they must accept them on the two grounds—

(*a*) That it was too late to obtain paper from England.

(*b*) That there was no storage accommodation for it even if it were so obtained.

35. The Board (Mr. Oldham) also addressed* Government specially on the point when submitting a copy of the Committee's proceedings, remarking that the comparative statements

*Letter No. 433B., dated the 15th April 1899.

of cost showed that it would have been economical to obtain from England the four descriptions of paper marginally noted. The reasons of the Committee for not doing so for the year 1899 1900 were quoted, and it was observed that it would not be possible to do so either for the year 1900-1901, unless further storage accommodation were constructed.

White printing.	Cream wove.
Blotting.	Azure-laid.

36. Shortly afterwards the difficulties which the Government of Madras was experiencing with its paper supply, were brought to the notice of the Board by Government, and reports were called for. Mr. Gayer reported that looking to the various circumstances and charges attendant on an English supply (and not solely to tender rates) that there would be a loss by obtaining supplies from Home. He, however, suggested the abandonment of the system of division and the use of threats to have recourse to England as a means of breaking down the local ring. The Board (Mr. Oldham) reported to Government as follows:—

Letter No. 444 B., dated the 19th January 1899.

"With reference to the question whether it is contemplated to indent upon the Home Government for larger quantities of English paper than have been supplied during the last few years, its full and impartial treatment in Calcutta is rendered difficult by the great and sudden accession of business and increase in stores without there being as yet any reorganisation of the establishments of the Stationery Office and additional storage room to meet these developments. The difficulties in connection with storage are particularly embarrassing and pressing, and colour the way of looking at the whole case ..... It has become the object of the Board to break through the monopoly which the Bengal mills have combined to form and to excite competition among them. This can only be done by a resort to England for supplies. In the present difficulties, however, both as regards establishments and storage room, there is no freedom of action, and the Board are obliged to concur in the views of the Superintendent of Stationery."

Government requested* a further report, and suggested that paper might be obtained from England by instalments and tenders† invited from other mills, *e.g.*, Lucknow.

*Letter No. 4343Mis., dated the 31st July 1899.

†Government seem to have overlooked the fact that the Lucknow Mill already was tendering.

37. The Superintendent of Stationery (Mr. St. Leger) represented in reply the need for a larger reserve margin if paper was to be obtained from England, and discussed the merits and demerits of the existing system. He was in favour of substituting a system of the distribution of orders according to the working capacity of each mill for the plan of equal division.

38. The Board's (Mr. Oldham's) report to Government did not consider the means suggested for breaking down the combination as likely to be effectual. They mentioned that the chief object of the combination among the mills was that they might be able to distribute the orders received among themselves upon principles settled by themselves. They stated that they had called for local tenders for the ensuing year, and wrote:—

No. 850 B., dated the 18th November 1899.

"The total quantity of each description of paper to be obtained from the local mills will then be determined according to the price and quality of the samples received, leaving a small margin to be obtained from England. The local contractors will, at the same time, be informed that in the event of their rates being unfavourable, a part supply would be obtained from England."

Government agreed to the action proposed, and asked for a report as to the result.

Government order No. 6451 Mis., dated the 5th December 1899.

39. This report having been delayed, the Board (Mr. Toynbee) explained the reason to Government on the 6th July 1900, to the effect that, in order to effect a comparison with English rates (of which no quotations and samples had been received), the Superintendent had been in ineffectual correspondence with the Superintendent of Stationery, Madras, and had finally referred to the Director-General of Stores at Home.

Board's letter No. 552 B., dated the 6th July 1900.

40. In the meantime the Superintendent of Stationery (Mr. Gayer) addressed the Board suggesting a three years' contract, and that orders for one description of paper should in future be given to one mill only according to quality and economy. The Board (Mr. Oldham) agreed, but the suggestion for a three-years' contract was subsequently dropped, as prices were then high on account of the war.

41. On the general question of the best means of future supply, the Superintendent of Stationery (Mr. Gayer) submitted his next report on the 28th February 1901. He reported the result of his correspondence in the preceding year with the Director-General of Stores in which that Officer was unable to supply tenders for a three-years' English contract owing to some confusion about the samples, but expressed the opinion that little had been lost, as the home market was then high and quotations would have been utterly misleading. Mr. Gayer's remarks as to the contracts for 1901-1902, are quoted in full:—

Superintendent's letter No. 9290, dated the 28th February 1091.

"The Board of Revenue approving I wrote to the Director-General of Stores, India Office, London, to obtain tenders for a three-years' contract at home. I attach the reply from the Director-General of Stores, London, from which it will be seen that he did not consider it advisable to call for tenders for a three-years' contract. Subsequently, it was decided that tenders should be called for from the local mills for supplies for one year (this year), but in my notice I entered the following paragraph:—

"The Superintendent does not bind himself, as heretofore, to divide orders equally among all the mills tendering, or to accept the lowest or any tender."

"I told the mill agents when they called that I could give no promise as to giving each mill a portion of the orders.

"The result of the tenders was, as usual, all the mills quoted at one rate. Further, to try and break through the combination which undoubtedly exists, when I called for tenders for 600 tons of census paper, I gave out that the order would be given to only one mill; and though the mills tendered at the same rates, I went by the samples and picked out the best sample of the class of paper required, and placed the contract with the mill who supplied the best sample. As regards the water-marked paper, only three mills out of five tendered this year at different rates, the contract being given to the mill tendering at the lowest rate.

"I trust that that the system I have adopted in giving the mills orders for papers during the next official year, while being more convenient than the system of dividing orders equally, hitherto in force, may also lead to a better understanding as to how the combination can best be overcome in the future.

"The change will at any rate reduce the work in this store, and at the same time give better satisfaction to the presses, who have frequently objected to receiving papers from different mills owing to the variations there are in the shades of the same papers made by each mill, which is most noticeable when the papers have to be bound into books.

"From the above it will be seen that an attempt has been made to break through the combination, though not altogether successfully up to the present. If I had taken orders entirely away from any one mill that mill would probably have become insolvent. As it is, I am informed, most of the mills have been working at a loss during the past two years.

42. The Board (Mr. Bolton) reported to Government the action taken, and with reference the contract for 1901-1902, made the following remarks:—

"For the supply of paper during the year 1901-1902, tenders were, as usual, called for from the Calcutta and Lucknow Mills, and they have tendered, as before, at uniform rates. These rates are practically the same as those of the previous year, and it should not be presumed that because the mills, owing to combination have a monopoly, they are exorbitant. Mr. Gayer's opinion was that they would probably compare very favourably with English rates, and it is certain that, with two exceptions, all the mills which tendered have worked at a loss during the past two years. In fact, there appear to be too many paper mills for the country in its present state of development, and the combination, owes its origin more to their desire to save themselves from each other than to a wish to exact large profits from Government.

"Further, in considering the advisability of obtaining supplies of paper from England, the difficulties arising from a want of storage accommodation here will have to be met. In view of this want, for the paper to be supplied like ordinary stores through the Director-General of Stores, would prove an impossible arrangement. It would apparenty be essential that any English firm obtaining the contract must maintain a supply depot in Calcutta on which the Superintendent of Stationery could draw as he might require."

43. The Government of Bengal, in Mr. Baker's letter No. 187 T.—F., dated the 16th May 1901, addressed the Government of India, recommending a radical change in the system followed in placing contracts, and the appointment of Mr. O'Conor's Committee followed as the result of the orders of the Government of India, No. 3687 S. R., dated the 10th February 1901.

44. The only other correspondence of importance was that between Mr. Manson and the Director-General of Stores regarding the placing of the 1902-1903, contracts at home (annexed as an enclosure to the Report of Mr. O'Conor's Committee), and a detailed discussion of the position as between English and country supply contained in letter No. 6556, dated the 7th November 1901, from the Superintendent of Stationery (Mr. Manson). His conclusions were that the combination of the mills had not caused a loss to Government (in comparison with the prices which would have to have been paid for English paper), and that it would not be economical to obtain the supply of paper for the public service from England.

APPENDIX J.

Copy of the call for tenders for contracts for the supply of country paper during 1903-04.

Copy of the call for the supply of country paper during 1903-1904.

NOTICE.

Government Stationery Office, Calcutta, the 25th August 1902.

Sealed tenders for the supply of the undermentioned papers of Indian manufacture likely to be required during the official year 1903-1904, from 1st April 1903 to 31st March 1904, will be received by the Superintendent of Stationery, No. 5, Church Lane, Calcutta, up to 12 noon on the 30th September 1902 :—

Number of kinds.	Description of paper.	Estimated quantity in tons to be delivered at the Central Stores, Calcutta.	Estimated quantity in tons for up-country to be delivered at the Carrying Station nearest to the mills.	Estimated quantity for Nagpur to be delivered at the Carrying Station nearest to the mills.
1	White Printing	1,400	341	44
2	Half Bleached	938	447	14
3	Blotting, White	45	1	...
4	White Cartridge	138	77	...
5	Coloured Printing in T Red, Pink, Blue, Green, Yellow, Buff, Drab, Orange and Salmon.	102	34	...
6	Cream Wove (Water-marked Government of India).	331	68	14
7	Azure or Blue Laid (Water-marked Government of India).	143	3	1
8	White Printing, Special . . .	15	...	...
9	Cream Laid "	4	...	20
10	Brown Cartridge	300	75	30

Samples of class of papers required can be seen on application to the Superintendent of Stationery personally.

CONDITIONS.

1. Tenders should be accompanied by samples of four quires of each class of paper tendered for and should be of the following sizes and weights :—White Printing and Half Bleached 24 lbs. Double Foolscap, Blotting, White, 40 lbs. Demys, White Cartridge, 40 lbs. Royal Coloured Printing of all colours, 15 lbs. Demy, except T Red, 17 lbs. Demy, Cream Wove with Water-Mark, 14 lbs. Foolscap, Azure or Blue Laid, 30 lbs. Double Foolscap, special White Printing, 32 lbs. Royal, Cream Laid, 10 lbs. Foolscap, Brown Cartridge, 30 lbs. Super Royal. Each sheet to bear the Mill's Seal. Each packet to be sealed and distinctly marked with price per lb. and the name of mill.

2. No wood-pulp of any description to be used in manufacture.

3. Sheets to be of uniform shade, size, weight, strength and finish and free from grass specks and other blemishes.

4. Coloured Printing to be equal in quality to White Printing of equivalent size and weight.

5. Contracts will be given on a consideration of rates and quality of samples tendered, but the Superintendent does not bind himself to accept the lowest of any tender.

6. Successful tenderer will be required to deposit a security of 5 per cent. on value of contract within fifteen days of the acceptance of his tender.

C. F. MANSON,
Offg. Superintendent.

APPENDIX K.

Copy of the Minutes of a Meeting of the Standing Committee for the consideration of paper contracts for the year 1899-1900.

Copy of the Minutes of a Meeting of the Standing Committee for the consideration of country paper contracts, held on the 25th March 1899.

In accordance with the instructions contained in paragraph 9 of the Resolution of the Government of Bengal, Financial Department, on the Administration Report of the Stationery Department for the year 1897-98, No. 6095 Miscellaneous, dated 28th November 1898, the following Committee met at the Board's Office on Saturday, the 25th March 1899, at 3 P.M. :—

The Hon'ble Mr. W. B. Oldham, C.I.E., Member of the Board of Revenue, Lower Provinces, *President.*
Mr. C. G. H. Allen, for the Financial Secretary, Bengal.
Mr. J. J. Cotton, Assistant Accountant-General, Bengal.
Mr. W. Ross, Superintendent of Government Printing, India.
Mr. J. Chalmers, Superintendent of Government Printing, Bengal.
Mr. A. H. Gayer, Superintendent of Stamps and Stationery.

2. The samples and prices of English and country-made papers were discussed.

3. The sub-committee composed of Messrs. Ross, Chalmers and Gayer gave in their report on the examination of the English and Indian samples, *viz.*, that in white printing and blotting-paper the country made were the best, but in the other five samples the English makes were the best.

4. The Superintendent of Stamps and Stationery reported that at a meeting of the mill representatives held at his office they informed him that they were unable to further reduce their prices, having already reduced them this year, and that if part of the order were sent home they would have to reconsider their tender on the balance, as the present tenders were made on the supposition that they were tendering for the whole supply.

5. The Superintendent also reported that there was barely a month's supply of paper in hand and that the Presses must be supplied during the early part of April to meet indent requirements, and as it would take at least eight months before the English supplies could come in, it would be necessary to get present supplies locally. Furthermore that until new godowns were built, there would be no place to store consignments and to sort and pack them for despatch. The local mills supplied as required month by month.

6. The Committee decided that owing to the late date of receiving the samples from England it would be impossible to get paper out from England as the demand for it was immediate, owing to shortage of store, and therefore they were compelled to accept the Indian tenders.

7. The Superintendents of Printing in India and Bengal both stated that the white printing paper was not kept up to sample and desired that chemical formulæ should be adopted showing what materials the paper supplied should be composed of, and that the mills should be made to supply up to that standard.

APPENDIX L.

Note by Mr. Bruce containing certain suggestions with reference to the Stamp Department.

Note by Mr. Bruce, Commissioner of Stamps, United Provinces, containing certain suggestions with reference to the Stamp Department.

Stamp depôt at Allahabad.

1. The districts of the United Provinces might be supplied with stamps from a depôt at Allahabad instead of Calcutta. The drawbacks of the existing arrangement are as follows :—

Indents come to my office in the first instance, and after scrutiny are sent to Calcutta. There is, consequently, considerable delay, and as much as three months may elapse between the date of indent and the arrival of the supply. The result is that districts must keep a six months' stock at least.

In the case of high-value stamps, it is difficult to estimate future requirements accurately, and there is delay in complying with emergent indents.

The immense stocks kept in treasuries entail great labour on district officers in counting them. The Collector is supposed to count the stock in detail once in two months, and the Treasury Officer once a month. As a matter of fact, the counting is rarely done completely; a proportion of the values, taken at random, is verified.

2. The advantages of establishing a central depôt at Allahabad would be—

The district stocks could be maintained at a three months' supply, or less.

Emergent indents could be complied with within three or four days; ordinary indents within ten days.

3. As to the cost of the scheme, it is difficult for me to frame any estimate. The buildings required would be expensive. I have no means of estimating what subordinate staff would be required, but, obviously, considerable reductions could be made in the Calcutta staff, if my proposal were adopted. I should require an officer of the standing of a Deputy Collector to take direct charge. I have at present a Deputy Collector as my Assistant in all the Departments under my control—Excise, Stamps, Registration and Joint Stock Companies—and if he were entrusted with the Stamp Department (and, perhaps, Joint Stock Companies), a superior clerk would do for the rest.

4. Along with the stamp depôt I would have a stationery depôt. The present system does not work well. Indents are not dealt with intelligently, and the materials supplied are of inferior quality. In this connection, I wish to suggest that the ordering of all the paper required by Government should be in the hands of the Superintendent of the Government Press. He is the largest consumer and is (or ought to be) a paper expert.

Other suggestions.

5. While on the subject of stamps, I may offer some suggestions for minimizing the labour of counting stamps :—

Court-fee adhesive labels give the most trouble. The sales of the smaller values are immense. They are difficult to count and store and elaborate precautions to prevent fraudulent re-issue have to be taken. We sell water-marked paper for use with these labels, a system that gives a great deal of trouble. Why should we not combine the two and sell impressed sheets, instead of labels and paper separately. Labels might be retained for process-fees only.

Stamps are at present issued in sealed packets of one hundred and over, and the labour of counting broken packets is consequently very great. They should be put up in packets of ten or twenty *by the manufacturers*.

Alternative suggestions would be to print them in sheets of ten separated by fine perforations, or to have lots of ten stapled together in one corner with a fine wire. The importance of this suggestion will appear from the fact that, if I remember rightly, there is only one man in the Calcutta Office who can count stamps in lots of five.

6. The number of different denominations printed is excessive. In the case of the higher values, there can be no objection to the use of two stamps to denote any desired value. In the case of court-fees this is particularly obvious, for plaints in high-value suits always run to several sheets, and in the case of non-judicial stamps important deeds not infrequently extend over more than one page. If the use of two stamps were permitted for all values over ten rupees, about half of the denominations at present in use could be dispensed with.

7. The system of embossing stamps, at present in force in my* office only, is capable of great extension, especially in connection with court-fees. In the United Kingdom, I understand, practically all stamp duties are denoted by embossed stamps. In this county the obstacle to an extension of the system is of course the likelihood of fraud by the person in charge of the press. I wish to point out that, if an automatic counting device were attached to the press, fraud would be almost impracticable. It would be necessary—

* And in other Superintendents' offices.

(1) that the dies should be removable by using a special key only, and that at the close of the day they should be taken charge of by a gazetted officer;

(2) that the counting device should only come into operation when the upper die was inserted;

(3) that the opening and closing number of the day should be recorded by the gazetted officer and the difference checked with the cash receipts. At the same time all trial impressions of the dies (if any) would be delivered up for destruction.

The mechanical problems involved are, I am confident, not very difficult, for they have been solved in connection with the printing of bank-notes.

The adoption of such a device would be of immense advantage, for (1) much of the labour and expense connected with the manufacture, indenting, counting and stocking of labels would disappear, (2) the fraudulent re-issue of court-fees stamps would not be possible.

To deal with all values up to one rupee, two presses might be supplied to each Collector's office—one for eight annas and one for one anna.

In any event, this system should be introduced in all the offices where bill and cheque stamps are embossed. The present system (locking the pressmen into a room) is difficult to work effectively.

APPENDIX M.

Letter addressed by the Superintendent of Stamps and Stationery to the Board of Revenue on the subject of his office accommodation.

Copy of a letter addressed to the Board of Revenue by the Superintendent of Stamps and Stationery on the subject of his office accommodation.

No. $\frac{2310-6685}{9591\text{-}F.}$, dated Calcutta, the 12th November 1902.

From—C. F. MANSON, Esq., Superintendent of Stamps and Stationery,

To—The Secretary to the Board of Revenue, Lower Province, Miscellaneous Revenue Department.

As requested, I have the honour to submit my proposals in the matter of office and store accommodation.

2. Although the Board is, to a great extent, acquainted with the circumstances of this office, I think it as well to make a few introductory remarks. I will not go into the very lengthy correspondence that has taken place on the subject of increasing and improving the accommodation, as that has very little bearing on the case, but I may be excused, I think, for pointing out that Mr. C. T. Buckland, in Board's No. 80-B., dated the 2nd February 1878, to the Bengal Government remarked: "But there can be no doubt that new buildings are wanted, and that Government service is conducted at a disadvantage and needless risk in the present buildings." The suggestions since made from time to time for improving matters have never been fully carried out. Although additional buildings for stationery and forms have been erected in 1893-94 and 1895-96, respectively, the increase of work, with increased quantity of stores and forms and increased establishment to deal with them, have left Mr. Buckland's opinion as true to-day as it doubtless was when he expressed it nearly 25 years ago.

3. In 1891 it was estimated that buildings costing about Rs. 5,50,000 were necessary, and of this sum the above two buildings absorbed Rs. 2,88,326 only, inclusive of the Form Store fittings, amounting to about Rs. 18,895. In considering my estimate of requirements therefore, it must be remembered that no less a sum than Rs. 2,61,674 of the amount was considered necessary so long ago as 1891, the balance only being due to the expansion of business since that date.

4. The offices of this combined department occupy a piece of Government land bounded on the north by Metcalfe Hall and the premises of Messrs. Ralli Brothers, and on the south by the premises of Ahmuty and Company, Grindlay and Company, and the British India Steam Navigation Company's Officers' Club; on the east by Church Lane, and on the west by the Strand Road, comprising an area of 8 bighas 18 cottahs 1 chitak and 8 square feet, and bearing the street numbers of 3, 4 and 5, Church Lane, and 11, Strand Road.

The municipal taxes, amounting to Rs. 8,492-2, both owner's and occupier's share, are borne by the Stationery Department.

5. The office is divided into three principal departments—Stamps, Stationery and Forms. Of these, the first two are Imperial, though under the Provincial control of Bengal, the Stamp Office managing the entire supply for the whole of British India and undertaking the detailed distribution to local and branch depôts in all Administrations, except Madras and Bombay; the Stationery Office also arranging for the supply and detailed distribution to indenting officers of every Administration, except Madras and Bombay; while the last, although it has been considered a branch of the Stationery Office, is Provincial, supplying forms only to Bengal and to Assam, which, till lately, formed a portion of the Bengal Administration. The Stationery Office has also two legitimate branches, both of which are Imperial—one dealing with the supply of newspapers, periodicals and books to all Government offices, and of school-books and school articles to military schools throughout India, excepting Madras and Bombay, which is termed, for convenience' sake, the Periodical Branch; the other deals with the supply of rubber stamps and seals, with the necessary types and inks, within the same wide area to every one entitled to indent on the Stationery Office.

6. It will be convenient to deal with each department separately, partly because they are in their working entirely distinct offices, and their establishments and store must be kept separate to avoid confusion, but also because it will facilitate matters should the Government of India insist on carrying out the suggestions for splitting up the management and control of the office, made in its letter No. 4044S.R., dated Simla, the 31st July 1901, Finance and Commerce Department, to the Secretary to the Government of Bengal, Financial Department. I will treat them in the order mentioned above, which is the order of their importance.

7. *The Stamp Department.*—The following figures indicate the value of work done in this office:—

	1890-91. Rs.	1901-1902. Rs.
Value of stamps in store at end of year	11,94,97,303	13,00,12,681
Value of stamps of all kinds and plain paper issued during the year—		
Bengal	1,76,59,933	3,68,51,001
North-Western Provinces and Oudh	79,88,257	1,14,32,507
Punjab	53,11,585	74,12,652
Assam	9,41,142	12,51,735
Burma	22,74,657	38,86,320
India Treasuries	7,94,185	11,44,887
Central Provinces	79,067	5,26,217
Native States	91,887	5,37,053

The small increase in value of stamps stocked, compared with the very large increase in the issues, is due to the action taken on Secretary of State's Despatch No. 3-Financial (Stores), dated 25th January 1900, received with Board's No. 36-B., dated 19th—22nd March 1900, directing the reduction of stock of certain kinds and values of stamps within five years from two to one year's consumption. The stock is now considerably less than it was in 1900-1901, and I have been enabled to vacate one of the jetty godowns hired from the Port Commissioners, but the rapid growth in the consumption of stamps shows clearly that very little further reduction of stock is probable; in fact, I anticipate that from 1903-1904 the stocks will begin to increase; the year 1902-1902 marked an increased consumption of no less than Rs. 1,28,00,000 in round figures, and I therefore strongly urge the advisability of utilising the present temporary period of constriction of stocks in order to effect a permanent improvement in the storage space.

8. In Appendix A will be found a statement showing the rooms occupied by this department with their dimensions and area; also their position on the annexed plans I, II and III.

In respect to the Clerical and Store establishments, the area is given in square feet, and the numerical strength of establishments given is that proposed by me as amended by Mr. Wheeler, C. S., in his "Note on the establishment entertained in the office of the Superintendent of Stamps and Stationery," and not that at present sanctioned; to this strength is added that of apprentices according to authorised proportion, and subordinates and menials where their work necessitates their remaining and occupying a specific space in the room, my object being to place before you what I am satisfied is the necessary accommodation for the satisfactory working of the office.

As regards storage space, I have given the areas in cubic feet with remarks stating in what respect the present accommodation is deficient.

9. It will, I think, make the shortcomings of the present office more clear if I deal with each office in detail. The proximity of the head of the office to each establishment he has to control, and the sufficiency or otherwise of the accommodation given to each establishment, has a very great bearing on the quantity and quality of the work to be turned out. These are facts which I think will be admitted.

10. *The Superintendent's Room.*—A reference to plan II will show that the Superintendent's present room is placed at the extreme south-east corner of the premises: he is conveniently placed in respect to the Stamp clerical establishments, less so as to the Forms Branch and Stamping Office of the Stamp Department, and very distant from the entire Stationery clerical establishments, while he is entirely cut off from the Stamp, Stationery and Form Stores, with the first two of which he needs to keep constant communication. The Form Store is of less importance, being the special charge of the Assistant Superintendent. The Superintendent has daily interviews with contractors or would-be contractors, Government officials, and the heads of branches of his own office, and frequently at the time of tenders it is necessary to receive 8 or 10 gentlemen at a time. It is also necessary to have an iron safe for valuable documents, a case for samples, and shelves and tables for current work. I find the present room extremely cramped and incommodious. A room of 15′ 8″ × 25′ is required.

11. *The Assistant Superintendent's Room:*—The Assistant Superintendent, though he has less to do with stamps than any other branch of the office, must be considered here, as it is desirable that his office should be as close as possible to that of the Superintendent; his present room is included in Appendix C, which deals with the Forms Branch; it is an excellent room in every way, being nearly twice the size of that of the Superintendent, and as conveniently situated to all branches of the office as circumstances admit. He may be given a room next that of the Superintendent and of equal size.

12. The present arrangement by which the Correspondence and General Accounts Branches occupy one room is extremely inconvenient; the constant comparing of drafts and fair copies is very harassing to men engaged in accounts. The present accommodation is also too cramped for good work. Each Branch requires seven permanent men, and should each employ a paid apprentice learning the work, so that absence of a clerk owing to sickness or leave may not interfere unduly with the efficiency of the office. The statistics of the office work which I give below show considerable expansion during the past six years. Provision should, therefore, be made to allow of at least one more clerk being accommodated in each room.

Correspondence Branch.

	1896-97.	1901-1902.
Number of letters received	3,193	5,564
„ of indents received	2,370	3,865
Acknowledgments and accounts received	9,523	9,781
Number of letters, advices and receipts sent	7,205	7,360

Accounts (General and Court-fee) Branch.

	1890-91.	1901-1902.
Number of treasuries and sub-treasuries dealt with	205	303
Number of indents dealt with	1,973	2,301
	Rs.	Rs.
Value of stamps issued	2,75,97,567	5,00,13,050

13. The accommodation at present provided for these two establishments is (also) 350 square feet with a separate corner offshoot of 203 square feet occupied by the Head Clerk.

In considering the space which should be provided for establishments, I have been guided by the instructions contained in Government of Bengal's Circular order No. 30-B., dated the 5th December 1900, received with your memorandum No. 3465, dated 18th February 1901. As I understand this circular, there is no fixed standard of space for a clerk; it is wholly dependent upon the size of the room, but should range about 40 square feet. The Executive Engineer, however, has informed me that a single clerk would require 10′ × 8′ = 80′, two clerks 13′, 6′ × 8′ = 108′ including 3′ passage, and for the rest according to the above circular.

The existing Stationery and Form Stores have rooms averaging 32′ × 15½′, they differ slightly on the different stories, and it will be most convenient to have all buildings of the same internal dimensions, as uniformity will result in economy of space in storing goods as well as in providing furniture.

In Appendices D and E, I give sketches of how clerks may be seated in such rooms as I am proposing, placing three clerks on a row, each having 4′ 3″ × 2′ 6″ of table, which, with space for chair and passage, will make the unit 35′ 63″. This will suffice for ordinary clerks and copyists, but greater space must be given to Head Assistants and Accountants having to prepare or examine large statements.

14. *Correspodence Branch.*—Accommodation for desks for 8 junior clerks and one Head-Clerk should be allowed for; this will require a room 25′ × 15′ 8″ = 391′ 8″. This is less somewhat than would be allowed by the above circular, but, with all needless records removed it will suffice.

15. *Accounts Branch (General and Court-fee Stamps).*—Desks for nine Accountants including one Head-Accountant will require the same as for the correspondence, as their current records are heavy. They will, however, obtain a full-sized room of 32′ × 15′ 8″, *vide* Appendix G.

16. *Accounts Branch (Postage and Telegraph Stamps).*—This branch requires a permanent establishment of five clerks, including a Head-Accountant, and should entertain an apprentice for the reasons explained in paragraph 12; and the following statistics of work show that it is advisable to allow for a further expansion and increase of establishment at no very distant date, making the total desk-room required that of seven clerks :—

	1890-91.	1901-1902.
Number of indenting officers	205	302
„ of accounts received	3,576	3,672
„ of statements issued	276	408
„ of indents dealt with	1,508	2,063
	Rs.	Rs.
Value of stamps issued	97,83,421	1,65,60,303

Room must also be provided for current records and for a large almirah of stationery which this branch has charge of for the use of the whole department, so that practically nearly the same space will be required for this branch as for the General Accounts, and they will obtain a similar room, as they could not be squeezed into only half a room.

17. *Stamping Branch.*—At present the Accountant and his counters are located in a most unwholesomely cramped space with their heads on a level with the floor of the adjoining room. Lately a firm presented 35,000 forms to be embossed, and had to be requested to present by instalments of 10,000, as we had no space in which to keep the larger number. They are also separated from the stamping room by the form correspondence room. This is an inconvenient arrangement, as one of the Accountant's duties is to supervise the work of the pressmen. The whole of this branch should be located in one room, divided by a strong wire screen, so that the pressmen may be locked up as at present.

The Accountant and Sorters at present occupy a space only 106¾ square feet, their desk requirements being 159′ 108″, including space for two almirahs in which to keep the skeleton forms, 18′. The four pressmen with their presses and five coolies are squeezed into a space of 141 square feet; their proper requirements are for each press 3′ × 3′, coolies' high stool on one side 2′ × 1′ 10″, and pressmen's stools in front, 2′ × 1′ 10″, making a total of 6′ 10″ × 6′ 10″. There should be a space of at least two feet between each press while at work and between the presses and the wall to enable the men to keep their presses in good order and the place clean. A pair of presses will be 8′ 10″ + 6′ 10″ = 15′ 8″ or the width of the room, and two pairs will require a space of 15′ 8″ × 15′ 8″ = 245′ 64″. There is also a small press, measuring 2′ 3″ × 1′ 11″ for impressing opium pass forms, which requires a space with the men to work it of, say, 6′ × 7′. The total space required in the press room is therefore 287′ 64″, and adding that for Accountant and Sorters, we have an area of 447′ 28″ required for this branch, leaving an unallotted space of only 14′ 20″. This branch therefore requires a whole room.

18. The work of stamping skeleton forms was commenced in 1882-83 with two presses, and 569,248 forms were stamped in that year: in 1896 a third machine was added, and the outturn of work in 1895-96 had risen to 1,160,675. In 1901-1902 it was decided to impress local fund cheque-books with a one-anna stamp, and a fourth press was set up, and commenced working on 17th February 1902. It is not certain what quantity we may be required to emboss, but I estimate the capabilities of the establishment at not less than 25,00,000. The outturn of work from 1st April to 30th September is 686,045 forms, representing a value of Rs. 85,755-10 per annum, if work continues at the same rate. The cost of establishment and

up-keep of the presses is roughly Rs. 2,500,—less than 3 per cent.,—so better accommodation can be afforded to this branch.

19. *Records.*—This branch of the office work has been very much neglected in the past. This is no doubt greatly due to the low pay and insufficiency of the staff. There are two clerks called record-keepers, but they are in fact letter register clerks, almost entirely occupied in current work, much of which has nothing to do with the care of records. It is, however, also due to want of proper accommodation. The present room which I have had arranged is not large enough, and, small as it is, the typists of the entire office have had to be accommodated here for want of a suitable place elsewhere. The room measures $20\frac{3}{4}' \times 20\frac{1}{4}'$. A room of the dimensions I have proposed will give better accommodation; it will allow of two long racks, one down either side of the room, and one shorter one in the centre, leaving space for table and chair for the Record-keeper. Each rack may be 2 feet wide and $2\frac{1}{2}$ feet from one another, the same distance from the side walls, and 2 feet distant from the walls at either end. Such an arrangement of the room will give shelf-space for 1,248 feet length of records $16' \times 12'$. The lowest shelf should be 18 inches from the floor. A sketch of my proposal will be found marked as Appendix F annexed. The number of rooms required for the Superintendent and the clerical establishment is thus seven, but I would add a library and waiting-room, the want of which is often felt. It may eventually be useful for accommodating extra records.

20. *Store Establishment.*—This establishment has to be accommodated on a different principle to that of the clerical. For a description of the working of this branch of the office, I beg to refer you to paragraphs 24 to 27 of Mr. Wheeler's note on the establishment. It will suffice to say here that the greater portion of the space required is for almirahs of stamps, and for opening and counting contents of cases and parcels, and for counting and collecting the various stamps to be sent out in compliance with indents. Clerical branches require to be separated from one another, especially those of accounts, to prevent anything disturbing their work, but the entire open store can have but one common entrance, and should be opened throughout, so that the Store-keeper may exercise a close surveillance over his staff, especially the subordinates, and that stamps may be passed from the Store-keeper and his assistants to the counters and packing clerks without leaving the enclosure. The only portion of the Store establishment that can be accommodated strictly on the scale provided for clerical establishments is the Store Accounts Branch, consisting of eight men. The space occupied by the open store at present is 4,081½ square feet, and this is found cramped to such an extent that work has lately been seriously impeded on several occasions. Several of the rooms are also exposed to the weather, which impedes work, and if the doors of such rooms are closed, they not only become too dark for work, but also darken the inner rooms. These rooms are all very hot and close in the hot weather and rains, and are infested with white-ants. Altogether work is carried on under very adverse circumstances both as to despatch and the health of the establishment. The beams and floors are of wood; the supply of water is poor, consisting of five taps, the nearest of which is about 60 yards from the stair entrance leading to the Stores. Some half a dozen buckets of water are kept near the sentry on the second floor, but unless he could extinguish the fire at once with these, there would be little or no hope of saving the contents of the Store, all of which are inflammable. The building should be fire-proof, that is, a tiled and cemented floor on iron beams and burghas. To explain the space requirements, I must deal with the several branches in detail.

21. *The Store-keeper.*—This officer should, as at present, occupy the entrance room of the Store. He requires an extra large table, having to examine and sign over 100 registers of stock accounts, various statements and bundles of stamps: he has seven almirahs and iron safes of stamps in his personal charge, and his room must form the passage to the interior of the Store, not only for the establishment, but for coolies passing in and out with cases. His present room of 310½ square feet is always blocked, even though his almirahs are all kept in adjoining rooms. He may be given a room of the same dimensions as the Superintendent, *viz.*, $25' \times 15'\ 8''$.

The Deputy Store-keeper and two assistants deal with nine classes of stamps contained in seven almirahs and racks. The Deputy Store-keeper does the Cashier's work of the Stamp Office, and sees to the opening of cases and parcels received from treasuries: they at present occupy a room of 588 square feet, but this contains four of the almirahs in the Store-keeper's special charge. These being removed, they may manage with one full-sized room measuring $32' \times 15'\ 8''$.

22. Two Assistant Store-keepers, at present occupying different rooms, and each having charge of five kinds of stamps, and the clip punches with five and six almirahs, respectively, and several stocks of stamps for which racks should be provided, may divide one full-sized room between them; their almirahs placed back to back across the centre of the room, will sufficiently separate them.

23. The Store Accountant and his seven assistants require the space of nine clerks, and as their registers number 116 and are kept by them for five years, they require a set of shelves. They may be given one entire room in place of the 350 square feet to which my calculation would entitle them. The extra space can be utilized for keeping the iron fire-proof safe for valuable documents, as also the rack for forest stamp electro-plates.

24. There is a staff of 16 (6 + 10) men employed in counting and sorting stamps either received from other treasuries or being got ready for despatch on indents. Each of these men requires a space of not less than $4' \times 4'$, with a couple of feet to separate them from one another, and 3 feet passage down the centre which will work out to 506 square feet, or more than one full room, but they are never all engaged on this work at one time, so one room will be sufficient.

25. *Packing Branch.*—This establishment numbers 3 packing clerks, 3 counters, 3 daftries, 2 carpenters, and 6 coolies, or 17 in all. The packers and counters sit at tables, and require greater space than ordinary clerks for carefully arranging the various kinds and values of stamps according to the several indents, and each daftri requires a space of 20 feet (5′ × 4′). The number of cases packed daily varies greatly, but work out to an average of 26. Space should be allowed for at least 50, otherwise when there is a rush of work, the place would become blocked and impede issues, the number is, occasionally over 100. Cases vary considerably in size, but on an average each case occupies a space of about six feet, leaving finger room; we may say 300 feet is required; about 48 feet space for the carpenters to work in and a four-foot passage down the greater length of each room, say 200 feet; a stock of empty cases, iron bands, nails, packing paper, etc., about 50 feet, make up a total of 931 square feet. At present there are two rooms with an area of 883, and this has been found insufficient, the cases overflowing into the Store-keeper's room and even into the passage outside when there has been a pressure of work. This branch therefore requires two whole rooms = 1,002′ 96″ to work efficiently.

26. One room is also required for storing locally-manufactured and overprinted stamps, for which the almirahs of the Store-keeper and his assitants are insufficient and for the collection of stamps that have been called in from local and branch depôts owing to the flaps of envelopes getting stuck down, or newspaper wrappers getting stuck together, or the gum losing its adhesiveness. It will be convenient to have this room fitted with a couple of sets of shelves similar to those in the Form Store, as they will economise space, preserve the stamps in better condition, and admit of a better arrangement. The overprinting work has to be done in quantities sufficient for a year's supply, as numerous small orders would entail much more labour on the press. The total requirements for the Open Store is therefore eight rooms.

27. *The Unopened Store.*—This is the store of cases as received from England; they cannot be stacked pell-mell anywhere one on top of another, but have to be sorted and stored according to kind and value, which, at present number for storage purpose 29 major varieties, and according to priority of receipt, so that a new lot may not be issued before the old lot is used up; hence the cubic measurement of the cases does not represent the storage capacity of godowns required; the cases, to be kept dry, have to be raised on horses and kept free from the walls; for want of space this has not always been found possible in the present godowns, and we sometimes have to open cases out of their turn owing to such cases being found attacked by white-ants.

28. From Appendix A(3) and (4) it will be seen that at present we have 18 store-rooms on the office premises of varying sizes, giving a total capacity of 209,752 cubic feet, but the very best rooms are not free from white-ants; in most of the rooms the floors, walls and ceiling-beams are all infested with those destructive pests; many of the rooms are very dark, floors damp, roofs leaky, and ceilings low. A range of fairly large and equal-sized rooms with stone floors and iron beams is what is required.

29. In addition to the office godowns two large godowns with an aggregate capacity of 52,312½ are rented from the Port Commissioners under sanction of Government of Bengal's letter No. 2902-S.R., dated the 6th March 1899, at an annual charge of R3,600 *plus* R480 for a guard-shed, and for their security a special police guard is entertained at a cost of R792 yearly. We also pay R573-3 as Municipal tax on these godwns and the police shed, making the total direct charge R5,445-3 per annum. Until lately we occupied a third jetty godown, but the reduction of stock under the orders mentioned in paragraph 7 has enabled me to dispense with it from the 14th September 1902; as already stated this, outside storage is not only expensive but causes extra labour and worry: one of the Stamp Store subordinates has to be trusted to open and take in or bring away cases, and the Store-keeper and Superintendent have to go down to count the stock and lock and seal the place up again at the close of the day. Alterations and repairs and the hydraulic cranes getting out of order have frequently caused inconvenience.

30. The aggregate unopened storage room at present in use without reduced stock is 262,065 cubic feet. With godowns averaging the same dimensions as those in the Stationery Store main building, *viz.*, 32 × 15½ × 13½, it will require just over 39 to yield an equal accommodation, say 40, but there will be no difficulty in providing this in a building on the Church Lane frontage which measures 270 feet, and the necessary depth of 70 feet can also be obtained. Allowing 16 feet for carriage entrance and space for staircase, there will still be room for 27 godowns on the ground floor, leaving 13 to be provided on the first floor. At present 168,302 feet of the storage accommodation is on the first floor, and 93,763 feet on the ground floor, whereas my proposal will give us 180,792 feet on the ground floor and 87,048 feet for the first floor—a distinct advantage in the labour of storing.

31. The total requirements of the Stamp Office may be summed up as follows:—

	No. of rooms.
Superintendent, Assistant Superintendent, Clerical establishment, Stamping Office, and Record-room.	8
Open store	8
Unopened store	40
TOTAL	56

32. *Stationery Office.*—In Appendix B I have given details of the rooms and godowns at present occupied by this Department, similar to that given for the Stamp Department in Appendix A.

The following statistics show the importance and rapid expansion of this office :—

			1890-91. Rs.	1900-1901. Rs.
Value of stationery received, including opening balance			26,96,465	39,52,235
Value of stationery issued—				
Imperial	India and Central India		7,62,415	12,25,688
Provincial	Bengal		4,56,374	5,78,120
	North-Western Provinces and Oudh		1,79,596	3,15,392
	Punjab		71,790	98,416
	Assam		17,449	30,754
	Burma		1,48,690	2,92,595
	Central Provinces		6,166	99,680
Local	State Railways		87,452	1,22,653
	Local bodies		7,810	5,583
	Cash		15,326	16,982
Adjustments			3,18,541	3,06,907
		Total	20,71,609	30,92,770
	Closing balance in stock		6,23,856	8,59,465

33. During the past year and-a-half, I have been put to very great trouble and inconvenience in finding storage place for European goods; and the Store, specially in the packing and accounts branches, have worked under considerable disadvantages for want of space owing to my having to occupy portions of their rooms with European stores. I have had to rent a very incommodious godown in the Bonded Warehouse for one year from 28th January 1902 under Government sanction conveyed in their No. 852Mis., dated 5th February 1902, at a charge of Rs. 1,800; another godown I had to rent in a lane off Bentinck Street for six months under Government sanction No. 2292-Mis., dated 27th March 1902, at a cost of Rs. 1,200, and we also occupy a considerable space in the central hall of the Board's opium godown, which I understand causes considerable inconvenience to that department, and is not a satisfactory arrangement for this office, as outside storage entails extra establishment to look after the goods. extra labour and expense in handing, and is much more difficult of supervision. I also learn from the Executive Engineer that in the country paper stores, we have placed a greater weight on the floors than the beams were calculated to bear. It has, however, so far resulted in no damage to the building, but for all the above reasons it is most desirable that additional storage room should be provided on the Stationery Office premises as soon as possible. I will, however, go into the details of our requirements in this respect after discussing the requirements of the clerical establishments.

34. The clerical establishments are all located in No. 3, Church Lane—a well worn building, but now receiving its quadrennial repairs of plaster and whitewash, which for a time will hide its decrepitude. Appendix B(1) shows that the space available for clerical establishments is only 2,782 square feet divided into nine rooms. The numerical strength of establishments shown is what I have proposed as necessary, *vide* Mr. Wheeler's note on the establishment already referred to in paragraph 8, *plus* apprentices, but it is necessary to take them in detail.

35. *Correspondence Branch.*—The numerical strength is 11, but the Cashier and his sircar should be separately accommodated; and one Record-keeper should also sit in the record-room; at present there is no such room, each branch having its records in its own room; these except such as are required for current use, should be transferred to a record-room. Thus the correspondence room will contain eight clerks and one apprentice, but the Head-Clerk will be given the space of two, so the present requirements are for 10. The room occupied at present is 525 square feet, but it is blocked up by seven almirahs and three racks, while two more almirahs have to be kept in the verandah. The dimensions I have proposed for the rooms give 501·4 square feet; this will suffice with the exclusion of all but three almirahs required for current work, and also allow for extra clerks when occasion may require, *vide* Appendix D annexed.

36. *Indent Checking Branch.*—This Branch, with the addition of one apprentice, will number 10, and with the exclusion of all almirahs and racks, of which there are four, a room similar to that for the Correspondence Branch will suit it very well, though their present room is 525 square feet.

37. *Accounts Branch.*—This branch has a general strength of 25 and with two apprentices 27, but requires space for 30, as two temporary men have annually to be engaged during the closing of the year's accounts and preparation of the Annual Report, while the Chief Accountant and three senior assistants must be given extra space. This branch must also keep a considerable number of records always at hand, practically, two years' records of invoices and bills; at present they have no less than 16 almirahs and racks, most of which should be dispensed with when we have a record-room; the accounts which are kept for each Province and Administration, for each press, and for each special department are very numerous, and of large size; considering the above facts, and that this branch is sub-divided into four distinct sections, I would give it three full rooms. This branch suffers from another disadvantage in its present quarters—it is only a few yards from a small engine working the electric fans in the premises of Messrs. Ralli Brothers, and the incessant noise is very distracting to persons engaged in accounts; in fact the men ascribe the death of Babu Grish Chunder Nawn, who recently died from cerebral hemorrhage while at his work close to this noise, to this cause.

38. *Periodical Branch.*—The establishment of this branch is three clerks, but is assisted by an apprentice; the work is rapidly increasing, specially that of accounts, which entails the conversion of sterling into Indian currency and the reverse; the clerks are working up to their full capacity, and though I could not ask for another clerk at the time of making my proposals for the increase of establishment, it is necessary to consider the requirements as five, including the apprentice, when arranging for new accommodation; it may therefore be said that this branch requires half a room of the standard size I have proposed, allowing for one almirah for current records, other records being removed to the record-room, and double space to the Assistant in charge. The room at present occupied is the closed-in-verandah at the head of the staircase. This office also suffers from the noise of Messrs. Ralli Brothers' steam engine.

39. *Rubber Stamp Branch.*—The establishment of this branch at present numbers only two clerks, but accommodation should be provided for at least three, the Assistant in charge being given double space, and room being allowed for one almirah for current records, older records being transferred to the record-room. The present room is a portion of the south verandah of No. 3 which has been enclosed for the purpose. I propose that they should be given the other half of the room to be occupied by the Periodical Branch, a temporary 7 feet high partition being erected to separate them, the upper portion of the room being left open for ventilation.

40. *A record-room.*—As mentioned in paragraph 35, it is very necessary to have a record-room, not only to prevent the clerical establishments being crowded up with old records, but in order that old records may be properly arranged and cared for; at present it is difficult to trace the history of events in the office. One room arranged on the plan proposed for the Stamp Office will suffice—see Appendix F. Most of the papers and registers are of a merely ephemeral interest or use, so that one such record-room will suffice.

41. *The Cashier and Local Auditor's room.*—The Cashier has but one assistant, a sircar; still the space required is more than for two ordinary clerks, to afford sufficient space for persons coming for payment; he must be railed off to prevent the possibility of any dishonestly disposed person helping himself to cash. A space of 15′ 8″ × 8′ will be a reasonable space to allow, and the position I have assigned to him in the plan, Appendix H, will, I think, be the most convenient. His cash is kept at night in the iron safe of the Assistant Superintendent, so that no special precautions are necessary for his office other than the high railing.

It is also necessary to provide a room for the local auditors who are engaged over the Stationery Accounts in all its branches for upwards of five months; they may be given the other portion of the room in which the Cashier is seated, a temporary partition being placed across the room as shown in the plan.

42. *The Store Examiner's Branch.*—This staff has already been amply provided for in the recent changes sanctioned by the Board in their No. 62 B., dated 13th March 1902, by which a room of the unopened store has been made over to it. The necessary alterations have already been carried out. The Store Examiner has also charge of the country papers received from the mills while under examination, pending which they cannot be taken into the Stationery Store; these papers at present occupy a large room, marked E in plan III. This is a very old part of the buildings and must come down along with the rest. Its capacity is equivalent to that of four rooms in the main store, and it will be best to consider this in connection with the unopened store.

43. *The Open Store.*—This comprises country paper and all country-made articles, also all European-made articles that have been taken out from the Unopened Store for issue. My proposals for economising space in this portion of the Store, and for separating the establishments dealing with different classes of articles made in my No. 7956, dated 30th December 1901, have been approved by the Board; for the moveable furniture I have recently submitted an application for sanction to the necessary expenditure, and for the fixtures the Public Works Department are making arrangements. It is important that these arrangements should be completed as soon as possible, in order to relieve the excess weight we at present have on some of the floors of the country paper portion of the Store, and when this is done no further additions will be necessary.

44. *The Unopen Store.*—In paragraph 33 I have, to a certain extent, pointed out the inconvenience suffered by having to store European goods outside the office premises. The amount of space so occupied at present is 56,436 cubic feet, but for six months it was no less than 81,516 cubic feet, and this amount of accommodation will be required again as soon as the bulk of next year's stores begins to arrive. The having to store goods at a distance is not, however, the only drawback to present arrangements. Out of 246,168 cubic feet of space required for European stores only 61,184 cubic feet are in the main store building. This much is undoubtedly excellent, but of the remainder, 51,744 cubic feet are in the south godown, which has become thoroughly worn out, and should be pulled down; 36,408 cubic feet are in the corrugated iron roofed shed, which can only be considered a temporary makeshift fit for storing straw and mill-boards or other cheap articles. It has only a mud floor flush with the ground; the sides are open to the weather; it is consequently damp, while tie-rods of the roof interfere with high storing. 8,525 cubic feet in the open tin-shed are absolutely temporary shelter. In all these worn-out and temporary buildings there is a constant fear of damage by white-ants, leakage or beating-in of rain. The corrugated iron roofed shed must be removed to make room for the new building on plot B shown in plan III; the roof may serve to roof in some of the out-houses that will be necessary. The balance of the accommodation is outside, and, as stated in paragraph 33, is unsatisfactory.

To put the case more concisely, we have—

	Cubic feet.
(1) Accommodation, both good and bad, on office premises	163,637
Ditto borrowed and hired outside	81,516
Total requirements	245,153
Deduct good storage in present main store	61,184
Balance to be provided	183,969

45. As the dimensions of the present main store rooms are found convenient, it will be economical to adhere to this size. Their average capacity for ground and first floor being 6,732 cubic feet, we shall require, say, 28 rooms to provide the space shown to be required in the last paragraph. To this must be added 4 rooms for the storage of country paper while under examination, referred to in paragraph 42, and 8 rooms for the clerical establishments of all branches and the record-room, making a total of 40 rooms.

46. *The Forms Branch.*—The clerical establishments of this office, excepting those belonging to the Store, are located in No. 4, Church Lane, and are fairly well-provided for in the matter of office accommodation, which is also conveniently situated as regards proximity to the rooms of the Superintendent and Assistant Superintendent, but somewhat distant from the Store. If it were not for the necessity of improving the accommodation in all three stores and in the Stationery and Stamps clerical establishments, this one office might have been left as it is for sometime longer. As, however, no real improvements can be effected in the present old buildings, it is necessary to consider what the requirements are for new buildings.

47. In Appendix C will be found a statement of the various rooms occupied by the Forms Branch, with information as to size and suitability or otherwise, and references to plans I and II showing their position in the buildings.

48. The following figures show the amount of work done and its expansions of late years :—

	1890-1901.	1900-1901.	1901-1902.
Number of forms issued during the year	68,403,460	95,455,671	123,590,416
Number of forms in stock at close of the year	Not available	23,705,161	36,432,690
Approximate value of issues . . Rs.	4,25,744	5,84,847	6,17,534
Number of kinds of forms (standard)	7,703	10,137	10,415

These figures show that during the past eleven years, the consumption of forms has increased at the enormous rate of over five millions a year on the average.

49. In view of the above figures, I do not think Superintendents of Stationery have been unreasonable in insisting on the necessity for more space. Not only is more space wanted however, but accommodation of a better kind. We should have a compact block sufficient to accommodate every kind of form stocked in such a manner that there will be the least labour in receiving and arranging them according to the sections to which they belong, and no fear of mistakes when issuing them. With such a building, work will be quicker, and more accurate, the supervisor being better able to look after his men and check the work. The greater portion of the present accommodation in the old godown is very bad, being damp, dark, scattered, cramped, and white-ant infested, rendering the Supervisor's work very difficult.

50. With regard to the opinion of the Committee appointed to consider the question of making over the despatch of forms to the Jail Press that the forms accommodation would suffice for the present, if the most were made of the space, I have, under sanction of the Board, supplied an additional 32 shelves to the racks in the main Store, and am arranging for another 32 shelves; but this, though helping to condense our smaller items of reserve stock to some extent, is really only preventing the growing number of items and the fast increasing quantites overwhelming us. It will not be possible to bring in more sections from the other godown. It must not be possible to bring in more sections from the other godowns. It must also be remembered that as recommended by the Committee, we are increasing our reserve stock of many forms in order to obviate the necessity of making requisitions on the Press to meet supplementary indents. A time must undoubtedly come soon when it will be impossible to prevent a block. I have already had complaints from the Press that we do not take delivery quick enough. This has been remedied, but it necessitated having the sorting done in the open and keeping the establishment and contractor's coolies at work till late.

51. Another badly felt want is a packing room in the main Store; at present, cases are packed on the covered in roadway in front of the Store, this however not only blocks the road, but is unsatisfactory during the rains, when it is impossible to prevent the forms getting damp, especially when there is much wind.

I, therefore, urge that it is unsafe to delay longer to provide sufficient and suitable accommodation without running the risk of a breakdown in the work.

I will now deal with the requirements for accommodation in detail.

52. *Correspondence Branch.*—The numerical strength should be eleven clerks and one apprentice, but from this must be deducted the Advice-writer and his assistant, who may continue to sit in the Store, also one Record-keeper, who should be placed in the record room. This leaves nine persons to be accommodated, one of whom, the Head-Clerk, must be provided with extra space; this will take up less than one whole room, *vide* the plan, Appendix D. The room at present occupied, though much larger than what I propose, is choked up by almirahs and racks and also forms the passage from the Superintendent's room to the Stationery Office and from the Forms Indent room on one side and the Stamping room on the other; the Forms Accountant and Receipt-keeper also sit here.

53. *The General Accounts Branch.*—This branch comprising the Accountant and his assistant the Receipt-keeper, can be accommodated as heretofore with the Correspondence Branch, all records except those necessary for current work being removed to the record-room. The Accountant and his assistant should have the three seats at the opposite end of the room to the Head-Clerk.

54. *The Indent-checking Branch.*—This establishment will comprise the Head Indent Checker and eight assistants with one apprentice leaving three seats which may be occupied by the Compilation establishment, all records being removed to the record room.

55. *The Compilation Branch*—This branch comprises only two clerks. They have always occupied the same room with the Indent Checkers and may continue to do so as stated in the last paragraph, the Compiler being allowed the space of two clerks.

56 *The Forms Record-room.*—The present record-room has an area of 549, but it is not properly arranged and forms a passage to the Stamp Office record-room. A room arranged on the plan given in Appendix F, will be sufficient and a great improvement on the present arrangement.

57. *The Store Establishment.*—This establishment is located in two rooms on the ground floor of the new main store, and requires no change, the two rooms now occupied being sufficient. The issue clerks having their desks, in one or other of the section-rooms forming their charge. The Transit Clerk has no special desk, his time being divided between the Form and Stationery Stores and the Jail Press. The markmen are engaged wherever the cases are got ready. The stock clerk and counters will be engaged all over the store, the stock clerk taking a temporary seat near the Accountant Ledger-Keeper when required to make up accounts, so that there are only 16 seats required, seven in the Supervisor's room and nine in that of the Accountants, *viz.*:—

1	Store-keeper.	1	Accountant.
2	Assistant Store-keepers.	3	Assistant Accountants.
1	Receiving Clerk.	1	Despatcher.
1	Estimator.	2	Assistant Despatchers.
2	Assistant Estimators.	1	Advice-Writer.
		1	Assistant Advice-Writer.
TOTAL .	7	TOTAL .	9

58. *The Form Store.*—The main building is on the same plan as the Stationery Store already described, except that it has a length of only five pairs of (=10) rooms, of which one room on each floor is occupied by the stairs, leaving nine for office or storage; on the ground floor, two rooms are occupied by the establishment, as stated in paragraph 57, leaving only seven for storage, so that in all there are 25 (7+9+9) rooms containing forms in this building, the cubic areas of which amount to 171,142 feet, and, as explained in paragraph 50, there is no possibility of getting more sections of forms into it than we have at present. In the old buildings, no less than 30 rooms, the aggregate capacity of which is 216,035 cubic feet, are occupied by forms. The average capacity of the rooms of the main store, works out to 6,843 cubic feet, so that the number of new rooms required would be nearly 32. The reason for the difference between capacity given here, and that given for Stamps and Stationery Stores, is that for those stores I have taken the capacity of rooms on the ground floor only, as the bulk of the stores will be on the ground floor, but forms will be on all three floors, of which I have therefore taken the average, though it makes very little difference.

59. The total requirements for the Forms Office are therefore—

	Rooms.
Clerical establishment and record-rooms	3
A packing room	1
Store rooms	32
	36

60. *Conclusion.*—From the foregoing details it has been seen that to put the entire office on a satisfactory footing the following accommodation is required:—

	Number of room
Stamp Office	56
Stationery Office	40
Forms Office	36
TOTAL	132

I have already stated that I consider it advisable to have all the buildings on one uniform plan, thus simplifying storage and economising furniture.

61. In plan III annexed, I show in black ink the position of existing buildings, and in red ink where the required buildings can and should be erected. It may seem rather a sweeping proposal, but I am convinced that no half-measures can possibly place this office on a satisfactory working footing, and that really good and suitable buildings will prove the cheapest in the end, by enabling the establishments to turn out better work, always provided that the strength of the establishments is maintained at a suitable level.

62. It is of first importance to consider how such a reconstruction can be carried out without undue hindrance to current work. It will of course be necessary to continue our occupation of all outside accommodation until the new buildings are ready, but I think we can manage to do without having to hire any extra accommodation except for the Assistant

Superintendent's residence, and that only for a short period if the following working plan is adopted, and work not allowed to lag.

(1) Plot A in plan III is a piece of land measuring north and south 75 feet, east and west 60 feet, purposely left vacant for extending the Form Store; work should commence by erecting an addition to the Form Store on this site. It will provide 18 rooms of the standard size, 6 rooms on each floor. No space need be wasted on stairs: it should be possible to connect the new with the old buildings on each story by placing doors in the dividing walls where windows exist in the present building.

(2) On the completion of this work the establishment of the Stationery Office may be moved into it from No. 3, and as this is a temporary measure, they may be placed on the top story. Six rooms will suffice, as the record-room can for the time remain where it is, and the Cashier may be located there also as his cash is invariably locked up in the Assistant Superintendent's iron safe at night, or in his absence in that of the Superintendent, and there is ample desk space in the present record room for the Cashier and his sircar.

(3) At the same time that the above move is made, the Stationery Stores may be transferred from the south godown and from such portion of the iron roofed shed as it is necessary to pull down, and placed in the ground floor and part of the first floor room of this new building; many of the very heavy and undamagable goods in casks and cases may be kept in the open tin shed mentioned in Appendix B (3) as building No. 4, so as to avoid as much as possible having to utilise the first floor of the new building for this purpose. It will be necessary also to dismantle room No. 25 occupied by the Form Store, and it will save labour, and possibly some damage, to at once remove the forms to the new Store. The godowns occupied at present by the Jail Depôt will also be available and may be utilised by the Form Store.

(4) Having made the abovementioned shifts, No. 3, Church Lane, and the south godown may be dismantled, and the further work of construction commenced simultaneously, if possible, on plots B and C. The site B of the south godown measures 196 × 22 feet; the length is sufficient to provide 11 pairs of rooms. The necessary width of 70 feet may be obtained by breaking down the store known as the Tin Shed (Building No. 3) and the Form Store room numbered 25, all of which are shown in plan III.

(5) A two-storied building on this site will give us 44 rooms; allowing that two are taken up by stairs, the capacity of the remaining 42 will be more than sufficient for present requirements, but the building should be constructed with a view to carrying a third story, which seems sure to be required at no very distant date.

(6) The whole of the lower story will be given over to European unopened stores and should be stone flagged; 13 of the rooms on the upper story at the western end will also be reserved for stores. The eight rooms at the eastern end should be occupied by the clerical staff of the office, as sketched out on the plan, Appendix H. It will be convenient if the stairs are placed in the fifth compartment counting from the east, so that the clerks may be able to reach their rooms without passing through any room reserved for stores.

(7) On the western portion of the site of No. 3 and the land lying between it and the Form Store marked C in the plan, should be erected a second addition to the Form Store, in all respects similar to that erected on plot A, thus providing further 18 rooms, making 36 in all as actually required. This affords no room for future expansion. I would therefore propose that the buildings A and C should be constructed to carry a fourth story, if required, though I hope, when these proposals have been carried out, to be able to improve the working of the office so as to obviate all necessity for further additions, at any rate for a long time to come, if the extra establishment asked for is also sanctioned.

(8) When buildings B and C are completed, all the offices and stores in the old buildings covered by plot D will be moved into them, and as far as possible into the rooms they will permanently occupy, *vide* plan III.

(9) During the process of this moving it will not be necessary for the Public Works Department to stop work; the northern portion of plot D will be ready for them to commence on by demolishing what is called the Jail Depôt building, a single-storied structure fronting Church Lane, and the lean-to stables of the Stationery Office. A reference to plan II will show that the single-storied buildings of this office extend as far south as the point marked Z, and it will be a distinct advantage to have a two or three-storied building on this site. Although the requirements of the office can be met by a two-storied building on plot D with a small third story for the Assistant Superintendent's quarters, including the accommodation necessary for his private servants, the architectural effect would be spoilt; and in case it became necessary to increase the store accommodation, which will be the case should it be decided to use English-made paper to any large extent, it would become necessary to add a third story either to this building or to block B, and I am of opinion that it will be an advantage to be prepared with a reserve store.

I, therefore, recommend that the third story of this building be completed. I further suggest that the Public Works Department should, if they see no insufferable obstacle, construct the Stamp Office fronting Church Lane in two sections, first the northern portion from X to Z, three stories high, and then the southern portion from Z to V. If this is done, it will obviate the necessity for the Assistant Superintendent to vacate his private quarters until the last moment, the necessary number of rooms on the third story at the north end being fitted up for his accommodation; the plan, Appendix G, shows that this will be convenient with respect to the position of the staircase.

(10) It will in my opinion be convenient to add a small fourth story in the centre of this building for the cook-room and quarters of the Assistant Superintendent's private servants, so that they may be entirely separated from the office staff of durwans and other menials. There should be a special stairway at the north-west corner for the use of the servants, with connection to the bath-rooms of the second and third story.

(11) As much of the old buildings as possible not covered by plot D must be left standing until the new Stamp Office building is completed, when the Stamp Office establishments and stores will be moved into it and the old buildings be cleared away, leaving a good quadrangle where the loading and unloading of stores can be conducted in an orderly and expeditious manner without blocking up any of the entrances, as is generally the case at present, and enabling the Superintendent and Assistant Superintendent to have a clear view of the entire enclosure at a glance. Such an open space should add greatly to the health of these premises, an improvement which seems to be very much needed. In plan III, I have indicated the position I would wish the latrines and out-houses to occupy so as to keep the central space as open as possible; the dimension of these buildings may, I think, be left until the main proposals are disposed of.

63. I would point out that the two entrances from the Strand Road and one entrance from Church Lane will be sufficient, and I have selected to retain the entrance of 3, Church Lane, as being the most convenient for the Forms and existing Stationery Store, while it will equally well serve the new buildings for Stamps and Stationery. The reduction in the number of entrances will enable us to dispense with the services of two durwans.

64. I have in paragraph 29 and 33 explained that outside storage in the Stamps and Stationery Offices costs Government about Rs. 5,445 and Rs. 2,400 per annum, respectively. This expenditure will be saved as well as the cost of temporary Store establishment, and there will be a reduction in carriage and storage charges if the improvements I have proposed are carried out. The improved efficiency of the office which must follow should also count for a good deal by decreasing the loss due to mistakes and spoilage, and rendering better service to indenting officers.

65. It will be seen on looking at plan III that the No. 3, Church Lane, portion of the building extends further into the road than the southern portion. As the northern portion will contain the office on the first floor and the Assistant Superintendent's residence on the 2nd floor, I propose to give these floors verandahs supported on iron pillars, thus rendering the building cooler and enabling windows to be kept open during rain and at the same time giving a wider side walk to the road.

66. *A few minor proposals.*—I also propose to connect the Stamp Office with the Forms Office by a covered bridge at the point marked by double dotted lines in plan III. This will greatly facilitate communication between the Superintendent and Assistant Superintendent and the Forms Office and Store.

Corrugated iron sheds similar to those existing in front of the Stationery and Forms Stores should be constructed in front of the entrances to the Stamp and Additional Stationery Store to keep goods dry while carts are loaded and unloaded. The stamp store has at present one such shed which probably can be dismantled and re-erected in the required place.

As the Stationery and Forms Offices are closely connected in work, it will be convenient to provide a covered way between the loading sheds of the forms block and block B; this will also afford a dry-footed communication between the Superintendent and the Stationery Office.

67. As a preliminary estimate of the cost of my proposals, I beg to offer the following figures:—

	Rs.
Stamp Office and Store, 3 stories	2,35,000
Stationery additional Store and Office	1,13,000
Forms ditto ditto	1,03,000
Assistant Superintendent's servants' quarters and other subsidiary buildings	14,000
TOTAL	4,65,000

As pointed out in paragraph 3 of this report, Rs. 2,61,674 of the above estimate is due to requirements as they stood in 1891, while Rs. 84,600 are proposed to be spent in providing accommodation for future requirements. The net sum estimated for the increased requirement since 1891 is therefore Rs. 1,18,726, being at the rate of Rs. 9,133 per annum, which is practically about what it is costing Government to maintain the office in the present unsatisfactory state.

APPENDIX A.

Stamp Department (vide *paragraph 8.*)

(1) Clerical establishment in No. 5, Church Lane.
(2) Store ditto No. 4, ditto.
(3) Stores, unopened cases, No. 4, ditto.
(4) Do. ditto in hired warehouses.

	Plan No.	Room No.	Dimensions.	Area.	How occupied.	Number of occupants.	Remarks.
1	2	3	4	5	6	7	8
			L. ft. B. ft.	S. ft.			
(1)	II	12	14½ × 17	246½	Superintendent . .	1	Too small.
		12A	14½ × 7½	109	Ditto . .	...	Retiring room, a closed-in verandah.
		6	27½ × 20	550	Correspondence, General and Court-fee stamp accounts.	14	Six clerks, 7 accountants and 1 apprentice; cramped, *vide* paragraph 13.
		7	14½ × 11½	160½	Current records; duftry and farash.	2	Very dark.
		10	14½ × 14½	303½	Head Clerk . . .	1	Dark.
		13	19½ × 14½	279½	Postal and telegraph stamp accounts.	6	Five clerks and one apprentice. Dark and cramped.
		14	18 × 8½	153	Postal and telegraph stamp records.	...	A closed-in verandah. Too hot for occupation by clerks owing to radiation from large iron roof.
		9	18½ × 5½	106½	Stamping Branch, Accountant and Counters.	3	Terribly jammed up; a flight of steps, an almirah and seat for punkha pullers takes up half the space.
		2	23½ × 6	141	Stamping presses .	9	Four pressmen, 5 coolies and 5 presses. Too jammed up for health and good work; too small for all records.
	I	18	20½ × 20½	420½	Stamp records and typists of 3 offices.	3	Typists placed here for want of space elsewhere.
			Total existing space.	2,370½			
(2)	II	22A	18 × 17½	310½	Store-keeper . .	1	Rather small; sole entrance to open store.
		23A	18½ × 18	328½	} Packing rooms .	17	Three packing clerks, 3 counters, 3 duftries, 3 carpenters, and 6 coolies; very cramped.
		24A	46½ × 12	555			
		24C	88 × 8½	748	Store accountants, counters, cases, etc.	12	A long closed-in verandah. Very inconvenient during rains.
		20	24½ × 24½	606½	Heavy lots in open store.	2	One assistant, 1 counter, and coolies.
		21	24½ × 24½	588	Deputy and 2 assistant store-keepers and 8 almirahs.	3	A very close and dark room insufficient space for opening cases. Counters and others also work here.
		22	18 × 17½	310½	Almirahs, iron safe, electroplate, type rack, etc.	6	Counters, muharrirs and sircars. Stocks of stamps are kept here; also damaged stock is kept and counted here for periodical destruction.
		23	18½ × 18	328½	One assistant, 1 muharrir, 2 counters and almirahs.	4	Very cramped and dark.
		24	38½ × 8	306	One assistant, 3 counters, and almirahs.	4	Very cramped and exposed to weather, being a closed-in verandah.
			Total existing space.	4,081½			

	Plan No.	Room No.	Dimension.	Cubic Capacity.	How occupied.	Remarks.
1	2	3	4	5	6	7
			L. B. H.			
(3)	II	16	32 × 17½ × 15½	8,556	Stamp cases . . .	No. 4, Church Lane. These are the driest rooms we have, but they are not free from white-ants.
		17	45½ × 18½ × 15½	12,876½	Ditto . . .	
		18	36½ × 17½ × 15½	9,692½	Ditto . . .	
		19	36½ × 16½ × 16½	9,476½	Ditto . . .	The walls and beams full of white-ants; roof much decayed and frequently leaks badly. All these rooms infested with white-ants, damp and dark, with only mud floors.
		25	106 × 2¼ × 19	46,574½	Ditto . . .	
		26	77½ × 25½ × 13½	26,820¼	Ditto . . .	
	I	24	36 × 18 × 13½	8,910	Ditto . . .	
		26	36 × 16½ × 13½	8,29 ½	Ditto . . .	
		28	17 × 16½ × 13½	3,798½	Ditto . . .	
		35	18 × 17 × 12½	3,825	Ditto . . .	
		38	18 × 17½ × 12	3,937½	Ditto . . .	Same remarks as above. 49A is only a passage through No. 4, Church Lane, to 49B, 49C and 56 and 58 which are at the back of the building. The ceilings of 56 and 58 are too low.
		42	24½ × 21 × 15½	7,971¼	Ditto . . .	
		43	22½ × 18 × 15½	6,207½	Ditto . . .	
		49A	22½ × 7½ × 12½	2,103	Ditto . . .	
		49B	37½ × 24 × 14½	12,910½	Ditto . . .	
		49C	45½ × 24 × 14½	15,475¤	Ditto . . .	
		56	25½ × 12½ × 10½	3,247½	Ditto . . .	
		58	60½ × 27 × 10½	17,081	Ditto. . . .	
			Total capacity .	209,752		
(4)		13	× 31 × 11½	26,156¼	Stamp cases . .	The distance from store is inconvenient.
		14	75 × 31 × 11½	26,156¼	Ditto . .	
			Total capacity .	52,312½		
			Grand Total capacity.	262,065		

APPENDIX B.

Stationery Department (vide *paragraph 32.*)

(1) Clerical establishments in No. 3, Church Lane.
(2) Store establishments and Open Store in No. 11, Strand Road.
(3) Stores, unopened, in Stationery buildings ditto.
(4) Ditto in hired and loaned warehouses.

	Plan No.	Room No.	Dimensions.	Area.	How occupied.	Number of occupants.	Remarks.
1	2	3	4	5	6	7	8
			L. B.	S. ft.			
(1)	II	1	25 × 21	525	Correspondence Branch	9	1 Head Clerk, 7 clerks and 1 apprentice.
		2	25 × 21	525	Indent Checking Branch.	10	1 Head Checker, 8 assistant checkers, and 1 apprentice.
		3	25 × 17	425	Accounts Branch .	29	1 Chief Accountant, 3 senior assistants, 21 junior, 2 part-time assistants, and 2 apprentices.
		4	25 × 17	425	Ditto .		
		5	14½ × 14½	205	Ditto .		
		6	12 × 7	84	Ditto .		
		7	18 × 12	216	Periodical Branch .	4	1 Head Assistant, 2 assistants, and 1 apprentice.
		8	14 × 12	168	Rubber-stamp Branch .	2	1 Head Assistant and 1 assistant.
	I	9	19 × 11	209	Cashier's Branch .	2	1 Cashier and 1 sircar.
			Total existing space .	2,782			
			L. B. H.				*Main store building.*
(2)	I	1 and 2	32 × 15½	976	Store Examiner's Branch.	10	1 Store Examiner, 3 assistants, 5 sorters, and 1 consumption register clerk.
		13	32 × 15½	488	Store-keeper . .	5	1 Store-keeper and 4 subordinates.
		14	32 × 15½	488	Store Accounts Branch .	5	1 Head Accountant and 4 assistants.
		15 and 16	32 × 15½	976	Despatchers and weighing room.	5	1 Despatcher, 2 assistants, and 2 markmen.
		17 to 23	32 × 15½	3,416	Packing Branch .	8	5 Packing clerks, 3 packers, coolies and carpenters.
		24 and 25	32 × 15½	1,002 8″ C. ft.	Issue ,, .	4	
		26 and 27	32 × 15½ × 13½	13,536	Water-marked paper .	...	Open store.
		28 to 46	32 × 15½ × 13½	128 592	Country paper . .	2	
	Nil.	47 to 54	32½ × 16 × 12½	52,000	Ditto . .	...	3 Floor of main store.
		55 to 69	32½ × 16 × 12½	97,500	Miscellaneous articles .	4	Ditto ditto.
	II	5	78½ × 28½ × 11	24,816	Country paper receiving room.	...	Marked E in plan III.
(3)	I	3 to 12	32 × 15½ × 13½	66,960	European stores . .	2	Ground floor of main store.
		Building— No. 2	196 × 23 × 12	51,744	Ditto . .	...	Mud floor, damp and leaky.
		,, 3	74 × 41 × 12	36,408	Ditto . .	...	Ditto ditto and open to wind.
		,, 4	Half of 50 × 31 × 11 =	8,525	Ditto . . .	...	Mud floor, damp and leaky; an open shed used occasionally.
			Total existing space	163,637			
			L. B. H.				
		...	166 × 20½ × 12	40,836	Ditto . .	...	Portion of opium godown.
(4)		...	78 × 20 × 10	15,600	Ditto . .	...	Rented from Bonded Warehouse.
			Total existing space	56,436			

APPENDIX C.

Forms Branch (vide *paragraph 47.*)

(1) Clerical establishments in No. 4, Church Lane.
(2) Store establishments in new store building, No. 3, Church Lane.
(3) Form Store, New store building.
(4) Ditto Old buildings of 3-4 & 5, Church Lane.

	Plan No.	Room No.	Dimensions.	Area.	How occupied.	Number of occupants.	Remarks.
1	2	3	4	5	6	7	8
			L. B.	S. ft.			
(1)	II	1	25½ × 21½	550	Assistant Superintendent.	1	Very good and suitable.
					Passage.		
		2	25½ × 12	303	Peons and others waiting orders congregate here. Office duftry works here.		
		3	38½ × 18½	722	Correspondence and Accounts.	13	Very crowded.
		4	38 × 20½	788	Indent-checkers and compilers.	11	Crowded.
	I	7	37½ × 19½	549	Record-room.	...	Space sufficient, but shape and position inconvenient.
		8	14½ × 14½	203	Lumber room.	...	Too dark and damp for any use.
			Total existing space.	3,115			

	Plan No.	Room No.	Dimensions.	Area.	How occupied.	Number of occupants.	Remarks.
1	2	3	4	5	6	7	8
			L. B.	S. ft.			
(2)	I	1	32½ × 15½	503½	Supervisor and his assistants.	7	New store block. Accommodation good.
		2	32½ × 15½	503½	Store Accountants and Despatchers.	9	Ditto ditto.
			Total existing space	3,618½			
			L. B. H.				
(3)	I	3-9	32½ × 15½ × 13½ each	47,603½	Board's and saleable forms, Bengal Medical, Civil Veterinary, Police and Board, Assam Education, P. W. C, Jail.	6	An excellent building. The sorters sit each in his own section. The coolies are employed all over the place according to work.
	II	10-18	32½ × 16 × 13½ „	63,180	Income-Tax, Executive, Emigration, Revenue, Excise, and Stamps, Assam Forest, Road Fund, Marine, Petroleum, and Survey and Outports.		
		19-27	32½ × 16½ × 12½ „	60,358½	Bengal Income-tax, Sub-Jails, Jails, Forests, Road cess and part of Land Records, Lunatic Asylum, Orissa Irrigation, Muhammadan Marriage Registration, Brahmo Marriage Registration, Bengal Superintending Engineer, Sonthal Parganas, Bengal Navigation, Orissa Navigation, Sone Canal, Orissa Canal Revenue, Ecclesiastical, Assam B. and D. Registration, Vaccination, Bengal Registration, Bengal Inspector of Works.		
			Total existing space .	171,142			

	Plan No.	Room No.	Dimensions.	Area.	Name of Section.	Remarks.
1	2	3	4	5	6	7
			L. B. H.			
(4)	I	27	36 × 20 × 13	9,360	High Court Criminal and Miscellaneous.	No. 3, Church Lane; damp and dark.
		28	24 × 19 × 13	5,928		
	II	1	45½ × 26½ × 17	20,672	High Court Criminal . .	A good room in No. 4.
		2	26½ × 25½ × 15½	10,567	Accountant-General, Bengal, and Assam Accounts.	Ditto.
	I	3	24 × 18 × 13½	5,940	Assam Local Board, Bengal Executive, Pound, Stamp and outport Customs.	Ditto.
		4	24 × 11½ × 11	3,102	Bengal Police, High Court Civil Miscellaneous and High Court Civil Procedure.	Ditto; dark.
		5	24 × 11½ × 11	3,036		
		6	24 × 12 × 11	3,168	Famine	Ditto.
		7	24 × 12 × 11	3,168	Accountant-General, Bengal, High Court Civil Miscellaneous and High Court Civil Procedure.	Ditto.
		8	24 × 12 × 11	3,168	Accountant-General, Bengal, Famine, High Court Civil Miscellaneous.	Ditto.
		9	25 × 12 × 11	3,300	High Court Civil Miscellaneous and procedure.	Ditto.
		9½	23 × 21 × 12½	6,157	High Court Miscellaneous .	Ditto.
		10	36 × 15 × 12½	6,685	Non-standard or special .	Ditto.
		11	37 × 15 × 12½	7,492		
		12	34 × 17½ × 15½	9,203	Bihar opium . . .	Mud floor, very dark.
		13	31½ × 9 × 13½	3,755	Sanitary	Dark and damp, and white-ants troublesome.
		14	31½ × 9 × 13½	3,896	Ditto and portion Bihar opium.	Ditto.
		15	24 × 10 × 13½	3,240	Calcutta Customs, Toll and Canal.	Damp and white-ants troublesome.
		16	22 × 11½ × 12½	3,235	Bengal Executive . . .	Ditto.
		17	37½ × 27 × 12½	12,819	Ditto and Inland Emigration.	Ditto.
		18	34½ × 24 × 13	10,764	Bengal Executive, Assam Police and portion Calcutta Custom and Assam Land Revenue and Agriculture.	Dark and damp.
		19	36½ × 24 × 13½	11,607	Examiner, Public Works Accounts and Civil Suits.	Ditto.
		20	26½ × 16½ × 13½	5,956	Colonial and Inland Emigration.	Ditto.
		21	24 × 7 × 12½	2,142		
		22	34½ × 24 × 13½	10,480	Board's office use . . .	No. 5, Church Lane; a good room.
		23	23½ × 10 × 14½	3,371	High Court Civil Miscellaneous.	Too dark for use.
		24	24½ × 17½ × 14	5,908		Very dark.
		25	75 × 22½ × 14½	24,314	High Court Civil Miscellaneous and Civil Process	A good room.
		26	68 × 12½ × 12½	10,621	High Court and general use Miscellaneous.	Ditto.
		26½	16½ × 13½ × 12½	2,781	Ditto ditto .	No. 4, Church Lane; fair.
			Total existing space	216,035		

APPENDIX N.

Memorandum supplied by Mr. Kisch on the Post Office arrangements for Printing.

Memorandum supplied by Mr. H. M. Kisch, Director General of Post Offices in India, showing the Post Office arrangements for Printing.

I.—The presses used may be divided into three classes, *viz.*:—

1. Government Presses.
2. The Press of the Contractors for Printing Government of India Stock Forms, Howrah.
3. Postal Presses.

Government Presses.

II.—The following Government Presses are used:—

1. Government of India Central Press, Calcutta.
2. Government Gazette Press, Madras.
3. Government Press, Simla.
4. Government Printing Press, Allahabad.
5. Government Central Printing Press, Rangoon.

(1) The Government Press at Calcutta performs work for the offices of the Director General, the Comptroller, Post Office, the Postmaster General, Bengal, and the Inspector General, Railway Mail Service, Allahabad.

For the office of the Director General, this Press prints (*i*) certain publications; (*ii*) departmental circulars, general orders, and postal notices; (*iii*) office registers and forms, and miscellaneous job works.

For the office of the Comptroller, Post Office, the Press prints (*i*) publications (such as the History of Services of Gazetted Officers of the Department, Office Codes and Comptroller's Standing Orders); (*ii*) general letters; and (*iii*) Savings Bank ledgers, registers and forms for office use.

For the Postmaster General, Bengal, the Press prints (*i*) circulars; (*ii*) vernacular matter; and (*iii*) miscellaneous job work.

For the Inspector General, Railway Mail Service, the Press prints demi-official note paper and envelopes (embossed) and one account form.

(2) The Government Gazette Press, Madras, is used by the Postmaster General, Madras, for printing (*i*) special publications (such as the Postal Directory and List of Post Offices in Madras); (*ii*) in the vernaculars, the Branch Office rules and separate chapters of the Post Office Manual, rules for Savings Bank depositors and all the standard forms of the Post Office Manual required to be printed in the vernaculars; (*iii*) labels for mail bags and certain miscellaneous work.

(3) The Government Press, Simla, is used during the Simla season by the Director General for the printing of urgent circulars, general orders, postal notices and miscellaneous work. It is also used by the Postmaster General, Punjab and North-West Frontier Province, for printing Sorting Lists of the Railway Mail Service under his control, Circle Gradation Lists and special notices.

(4) The Government Printing Press, Allahabad, is used by the Postmaster General, United Provinces, for printing Village Directories and the annual collection of extant circulars.

(5) The Government Central Printing Press, Rangoon, is used by the Deputy Postmaster General, Burma, for printing circulars and notices, and miscellaneous registers and forms, and also for printing in Burmese the Rules for branch offices and standard forms of the Post Office Manual required to be printed in the Vernacular.

The Press of the Contractors for Printing Government of India Stock Forms, Howrah.

III.—The Contractors for Printing Government of India Stock Forms, Howrah, print over 600 standard forms of the Post Office Manual, and supply them for the use of Post Offices in the Bengal, Madras, Eastern Bengal, Assam, and Burma postal circles. Some of these standard forms which require special care in printing and binding are printed exclusively by the Contractors for the use of post offices in the whole of India.

The Contractors also print certain important periodical publications issued by the Inspector General, Railway Mail Service, and miscellaneous job work for the Rajputana, Assam and Eastern Bengal circles.

The Postal Press, Aligarh.

The Postal Press at Aligarh prints all the standard forms of the Post Office Manual (except a few which are printed exclusively by the Contractors for Printing at Howrah), and supplies them for the use of post offices in the Punjab and North-West Frontier Province, the United Provinces, Bihar and Rajputana. It also prints and supplies forms to seven Divisions of the Railway Mail Service.

The total number of copies of Post Office Manual forms and miscellaneous forms printed in this press during the year 1900-1 was 83,061,218.

The Press is supervised by Mr. A. H. Sparling, who is also the Superintendent of the Postal Workshop at Aligarh. The pay of the combined appointment is ₹400—500, and Mr. Sparling draws the maximum pay. The total annual cost of the Press establishment is ₹31,724.

The Postal Press, Bombay.

The Postal Press at Bombay prints all the standard forms of the Post Office Manual (except a few which are printed exclusively by the Contractors for Printing, Howrah), and supplies them for the use of the post offices in the Bombay, Central Provinces and Berar, and Sind and Baluchistan circles. It also prints and supplies forms to three divisions of the Railway Mail Service.

The total number of copies of Post Office Manual forms and miscellaneous forms printed in this Press during the year 1900-1 was 42,734,794.

The Superintendent in charge of the Press is Mr. Govindrav Shamrav Ranjit, and the pay of the appointment is ₹200—250. The total annual cost of the Press establishment is ₹24,264.

Other Smaller Postal Presses.

*Postmaster General, Punjab and North-West Frontier Province.
Postmaster General, Madras.
Postmaster General, United Provinces of Agra and Oudh.
Deputy Postmaster General, Central Provinces and Berar.

There are four small presses attached to the offices of the heads of the postal circles named on the margin.* These presses are used mainly for printing local circulars and notices and miscellaneous forms for the use of the offices of the heads of the circles concerned and of the Divisional Superintendents subordinate to them.

The annual cost of the establishments attached to these presses is noted below:—

	₹
Punjab and North-West Frontier Province	636
Madras	1,944
United Provinces of Agra and Oudh	1,056
Central Provinces and Berar	1,416

APPENDIX O.

A summary of the correspondence regarding the supply of Indian-made paper to the Madras Government.

Summary of the correspondence regarding the supply of Indian-made papers for the Madras Government (1898-1902) (filed by Mr. Fisher).

In 1898 the Government, in reviewing the administration report of the Stationery Department for 1897-98, noticed a gradual decline in the saving effected by the substitution of locally-made writing and printing papers for those of European manufacture, and remarked that, as a large portion of the supplies from the India Office consisted of writing paper, there appeared to be room for further economies in this direction. The Superintendent of Stationery, in reporting in this connection, forwarded, for the information of Government, copy of a circular he had addressed to the agents of the four local paper mills, from whom tenders were received for the supply of papers during 1899-1900. It was pointed out in this circular that a scrutiny of the tenders submitted by the agents showed that, in the cases of certain descriptions of paper, the rates tendered were in excess of the contract rate for the year then current. The Superintendent drew attention to the details of the tender and remarked that he had decided to refer the point to the several local agents before finally considering the tenders, with the view of their communicating any reductions in their rates that they might be able to make. The Superintendent mentioned in his circular that offers of supplies had been received from home manufacturers which for quality and price compared favourably with Indian quotations, and remarked that he could hold out no hope to proprietors of local mills of a continuance of Government patronage unless an economy was affected thereby without sacrificing efficiency of supply. With reference to this last remark, the Superintendent of Stationery forwarded to Government extracts from a report from the Superintendent, Government Press, on the samples which were sent to that officer for test and opinion. Mr. Hill's report went to show that the rates were high while the quality of the samples tendered were inferior, and he raised the point as to whether the question of the paper supply should not be revived as it was evident that the principle of encouraging the Indian mills might be carried too far to the detriment of Government, since owing to the more stable and higher exchange European mills could supply paper of equal quality at lower rates. Mr. Hill remarked that to get these papers direct from England would perhaps be too radical a change, but he strongly recommended that the words "of Indian manufacture" be omitted from the conditions of tendering to allow paper of any manufacture to be supplied, provided it was best in quality and cheapest in price. This, he remarked, would probably cause the Indian mills to reduce their prices as they do in the outside market, and the enlarged competition would effect a saving all round by breaking down the combination of Indian mills. The Superintendent of Stationery entirely concurred with the view expressed by Mr. Hill. He thererore hestitated to give any orders to the local mills which would involve an unnecessary excess of expenditure without first placing the facts of tbe case before Government and obtaining its instruction. He considered it only right to mention that in the case of paper received from home through the India Office Store Department a general standard of excellence was maintained and no complaints in regard to it had been received. As regards Indian paper, 10 per cent. of all consignments had to be sent to the Superintendent of the Government Press for examination before the paper could be received into stock, and within the previous few months he had been obliged to reject some large consignments on account of inferiority of colour which rendered the paper unfit for use for printing purposes. This, the Superintendent of Stationery remarked, had, as a matter of course, led to considerable correspondence and inconvenience to the stationery stores. Before withdrawing any of the usual orders from the local mills, the Superintendent suggested that they should be given a fair warning of the change; and, with this object in view, he proposed that he should be authorised to place all contracts locally as usual for 1899-1900, and that at the same time he should warn the mills that, owing to inferiority of manufacture and the increase of price, the Government would not guarantee a continuance of its orders, but would hold itself at liberty to obtain its supplies in the best market available.

G. O. 892, Financial, 18th October 1898.

G. O. 434, Financial, 22nd March 1899.

Page 5 of G. O. 434, Financial, 22nd March 1899.

In a further communication, dated the 11th March 1899, the Superintendent of Stationery reported that the four local paper mills had replied to say that no advance in prices for the coming year had been intended, and that by accepting the lowest price tendered for each item the rates would in effect be the same as the contract then current. The Superintendent explained that hitherto the rates tendered by all the four mills for each description of paper had been identical in pursuance of a private arrangement among themselves, and that with a view to support the paper industry generally it had been usual for his office to distribute its orders among the four mills. At this method was opposed to the contract system, the Superintendent stated that warning had been given to the mills that on this occasion consideration of the quality of the paper tendered and of its price would alone guide the Superintendent in his decision. The result was a considerable variation in the prices quoted, but there was no indication of the further private arrangement among the mills which the reply to his circular had disclosed. The Superintendent remarked that it was now apparent that the mills had so arranged their prices ranging upwards from a minimum, which was the same as the rate for the year then current, that the Superintendent would, on financial grounds, have had to accept the tender of the mill which quoted the lowest price for the particular description of paper. The Superintendent further quoted an extract from one of the

Page 5 of G. O. 434, Financial, 22nd March 1899.

replies which showed that the contract system as applied to the supply of locally-manufactured paper was little better than a farce. Lastly, the Superintendent remarked that having arranged their quotations and in accordance therewith having, to their own satisfaction, practically alloted the contract among themselves, the four mills were content to maintain their original quotations.

G. O. 434, Financial, 22nd March 1899.

The Government accepted the suggestion of the Superintendent of the Stationery as to renewing the contracts with the Indian mills for the supply of paper during 1899-1900, with the warning that, owing to inferiory of manufacture and increase in price, a continuance of its orders cannot be guaranteed. The Government considered, however, that the form of notification regarding tenders for the supply of papers should be amended in the following year so as to provide for the acceptance of different tenders for different articles. With the modifications indicated, the Government considered that the Superintendent of Stationery would be able to break up the combination of Indian firms by ordering only a four or a six months' supply and by obtaining the rest of the supply from England.

Letter 435, Financial, 22nd March 1899.

2. At the same time the Governments of Bombay and Bengal were addressed on the subject, and were requested to state whether difficulties similar to those experienced by the Superintendent of Stationery, Madras, in the matter of the substitution of the country-made papers for similar articles of English manufacture of equal quality had been felt in either of those Presidencies. Information was also requested whether either of those Governments contemplated indenting on the Home Government for larger quantities of English-made papers than had been supplied during the past few years.

G. O. 899, Financial, 12th August 1899.

The Government of Bengal replied to say that the subject had attracted the attention of that Government for some time past, and that the question as to the best way of meeting the difficulty was then under consideration. It had been noticed in Bengal that since the introduction of the system of substituting country-made for English paper there had, on several occasions, been a loss on certain qualities which could have been obtained better and cheaper in England; but as on the whole there was considerable saving on the country-made paper and practical difficulties of various kinds stood in the way of obtaining a large supply from England, the matter was on each occasion brought to the notice of the standing committee appointed to deal with questions relating to stationery, and it was left to them to arrange with the mill-owners for the lowering of their rates. It was added that when the contracts for the year then current were discussed in March 1899 by the standing committee, it was found that in five qualities out of seven the country-made paper was inferior to English-made paper of similar quality; that in four cases out of seven the English paper was cheaper; that one of the qualities of the country-made paper as supplied was not up to sample; and that, while there had recently been a considerable fall in the prices of English paper, there had been no proportionate decrease in the price of that made in this country. A combination of mill-owners to form a monopoly and keep up prices undoubtedly existed, and the matter had been brought to the notice of Government of Bengal. It was the opinion of the local Board of Revenue that the only means of breaking through the monopoly was to resort to England. It was accordingly the intention of the Bengal Government to indent on the Home Government for larger quantities of stationery than had hitherto been supplied, should other means of meeting the situation not prove effectual. The present correspondence is doubtless the final result of further steps taken in the matter in Bengal.

G. O. 1188, Financial, 31st October 1899.

The Government of Bombay replied by forwarding a copy of a memorandum from the Superintendent of Stationery of that Presidency furnishing the requisite information. The Superintendent reported that the dealings of his office with a four paper mills in Bengal commenced with the year 1893. With a view to ascertain whether any of these mills could supply the papers required by his office at or within the rates paid in England for paper obtained through the Secretary of State, tenders were invited and, in reply, all these four Bengal mills, as also the Scindia Mills at Lucknow, submitted offers for the supply. The rates were higher in all cases than those charged for English varieties, and it was proposed to obtain the supply, as usual, by indent on the Home Government. The agents of the Bally Paper Mills, however, in the meantime consented to charge the English prices, and the contract for the year 1893-94 was given to them. For the two following years the Bally Mills' tender was again found to be the lowest and to be more advantageous than the rates of English papers at the ruling rate of exchange. As the Bally Mills Company had supplied uniformly good paper, they were given the contract for the two succeeding years also. It was only when fresh tenders were invited for the supply of papers during 1896-97 and 1897-98 that the offers received from the Calcutta mills disclosed the fact that a combination had taken place, as uniform rates were quoted by all the four Calcutta mills. The Superintendent of Stationery, Bombay, however, declined to recommend them to Government for acceptance; but before ordering out the papers from England he asked the local agents of the Bally Mills and the Deccan Paper Mills Company, who had given no quotations, whether they were willing to accept the contract at the rate paid in England. This at once broke the combination, and both the Bally Mills Company and the Deccan Paper Mills Company assented to supply the papers at the rates offered to them by the Stationery Office. The contract was accordingly divided equally between these two mills. For 1898-99 and 1899-1900 the four Calcutta mills quoted different rates and the contract was divided amongst three of them, the lowest rates in each case being accepted. On the whole, this arrangement was found to be more advantageous than that previously existing.

The Superintendent of Stationery, Bombay, remarked that it would thus be seen that the Bombay contracts with the Calcutta mills had been settled on a different principle from that adopted in Madras; that in no case had rates higher than those paid in England been accepted by this office; and that in fact in certain cases contracts had been settled with manufacturers on more favourable terms than in the case of English papers. The Superintendent added that it would also be apparent that the Calcutta combination had not succeeded so far as the Bombay supplies were concerned, and was probably kept in check by the existence of the Deccan Paper Mill in Poona, the managers of which were not likely to make common cause with the agents of the Calcutta mills. In conclusion, the Superintendent remarked that no complaints had been received within the previous four years regarding the quality of the paper supplied by the Calcutta mills, and he did not consider it advisable to disturb the existing arrangements after the expiry of the contracts in the following year beyond securing lower rates if possible.

3. Meanwhile at the instance of the Superintendent of Stationery this Government on the 1st May 1899 addressed the Secretary of State. The difficulties that had arisen and the measures that had been taken in this Presidency to meet the combination that existed amongst the Indian mills were set forth, and it was explained that the precautions taken would not be of any avail unless previous arrangements were made to replace from England paper which could not be obtained locally on suitable terms. The Secretary of State was informed that Mr. Hill, Superintendent of the Government Press, Madras, who had then proceeded to England on leave had taken with him samples of all classes of paper obtained in India with the view of obtaining from English manufacturers rupee quotations of the rates at which they would deliver the paper required in Madras; and His Lordship was requested to arrange for tenders being called for from English manufacturers for the supply, at rupee rates, for delivery at Madras, of the various descriptions of paper, samples of which had been taken to England by Mr. Hill.

Despatch 2, Financial, 1st May 1899.

In October 1899 the Secretary of State intimated, with reference to the foregoing communication, that tenders had been obtained and were under consideration.

G.O. 1250, Financial, 16th November 1899.

4. In the meantime the Superintendent of Stationery had completed the contracts for the supply during 1899-1900 of paper manufactured at the local mills. The Superintendent reported that the prices fixed were in all instances the same as in the previous year, and that he had obtained the acceptance of the requisite quality and colour of paper by a process of distribution which ignored the private arrangement come to by the mills. The Superintendent found that by making definite offers of certain descriptions of paper to selected mills they were all ready enough to agree to his demands as to quality, colour and price, although they differed very considerably from what the mills expected their agreement among themselves would produce. The result, the Superintendent stated, was a distribution of orders among the four mills concerned on much more satisfactory terms to the Stationery Department than their tender would have given.

G. O. 739, Financial, 29th June 1899.

5. In October 1899 the Superintendent of Stationery submitted a communication from Mr. Hill, Superintendent, Government Press, reporting the result of the private enquiries made by him while in England in May previous regarding the possibility of obtaining suitable substitutes at economical prices for the various papers purchased in India. As it was clear that suitable papers of all descriptions, with the single exception of blotting-paper, could be obtained in England at favourable rates, and that a considerable saving might be expected, the Superintendent proposed to issue a call for tenders in the official gazettes of the three Presidency towns [similar to that published in the previous year]. He proposed to fix a date for the receipt of tenders and samples which would give the Director-General of Stores sufficient time to intimate his inclusive rates and to send out samples of the papers he proposed to supply. Mr. Hill's remarks on the examination of the samples given him and a comparison of the prices tendered showed that Government would not lose either in quality or price by resorting to England, even if the combination of the Indian mills were not broken up. Mr. Hill understood that the India Office had advertised for tenders for this Government, and that some of the prices put in were lower than those given to him. He accordingly expected a large saving, probably about R40,000. As to quality generally, Mr. Hill stated that the Indian papers were as good as the English or even better as far as mere strength was concerned, though judging from the small samples received both were inferior as regards finish, make, and appearance specially in the writings. All the makers, he stated, were willing to guarantee that mechanical wood pulp was not used in the manufacture of their papers. The proposal of the Superintendent of Stationery to call for tenders was accordingly approved. He was, however, directed to report the result to Government before finally accepting any tenders.

G. O. 1251, Financial, 16th November 1899.

6. With reference to the despatch from this Government, No. 2, dated the 1st May 1899, the Secretary of State arranged for the transmission to the Superintendent of Stationery, Madras, of the tenders from English manufacturers in original. Lord George Hamilton forwarded to this Government a report by the Director-General of Stores on the subject of these tenders. The Director-General stated that tenders at rupee quotations had been obtained, as requested, for delivery at Madras and for inspection and payment there. As, however, it was thought that the India Office Stores Department could probably pack and ship more cheaply than contractors,

G. O. 1317, Financial, 30th November 1899.

tenders had also been obtained providing for delivery, inspection, and packing in England in the usual manner. The total of the lowest complete tenders for delivery at Madras amounted to R2,49,988, while the total of those for delivery at the India Office *plus* the estimated cost of packing and freight amounted to about R2,38,555 at 1*s.* 4*d.* per rupee. The Director-General drew attention to the fact that the estimated advantage in price was in favour of the tenders for delivery and packing at the India Office Stores Depôt and for engagement of freight by that Department. He further pointed out that it was quite possible that difficulties might arise in the case of tenders for delivery at Madras in connection with questions of rejections of supplies and other details. The Director-General of Stores reported that it was not practicable to comply with the request of the Superintendent of Stationery that similar information as to English prices might be supplied every year for comparison with prices paid in India, as prices varied considerably and could only definitely be ascertained by inviting competitive tenders. He stated that manufacturers would decline to quote unless orders for the whole, or a considerable portion, of the supply were likely to result. The Director-General also pointed out that in the case of the Bengal Stationery Department the difficulties had been met by specially indenting on the India Office for quantities of not less than 10 tons of any one description of paper made to the Indian specifications, for the purpose of deciding whether papers made in England or in India give relatively the better value for their cost. As the arrangement appears to serve its purpose at Calcutta, the Director-General thought that it might also be adopted at Madras.

The Secretary of State remarked that he was of opinion that the Madras Government should act in the same manner in future as the Government of Bengal had done, as he was advised that this was the only real means of arriving at a just comparison of qualities and prices.

G.O. 1317, Financial, 30th November 1899.

This Government, in communicating the Secretary of State's despatch to the Superintendent of Stationery, called for an early report on the tenders received from the English manufacturers, as also on the suggestion contained in the despatch from the Secretary of State as to indenting on the India Office for quantities of not less than 10 tons of any one description of paper for the purposes of comparison with the prices of paper manufactured in India.

G.O. 284, Financial, 19th March 1900.

7. The Superintendent of Stationery, in reporting on the results of the examination of the tenders from England, recommended that the whole of the printing papers should be obtained from Messrs. Brown and Brough & Co., and that the other smaller lines should be purchased in India. As the purchase of paper from home was an experimental measure, the Superintendent of Stationery was strongly of opinion that it would be preferable to confine the proposed order to the single line of printing papers, which, however, was by far the largest in the whole contract. Before the next tender season came round, the Superintendent remarked, it might be hoped that prices at home would have resumed a more normal condition and more firms there would be induced to submit tenders, and that the experience gained during the next year would place Government in a position to decide as to the advisability of continuing and extending the system of obtaining its papers from England.

G.O. 284, Financial, 19th March 1900.

The Government approved of the proposals of Superintendent of Stationery that the order for the whole line of the printing papers be given to Messrs. Brown and Brough & Co., and that the other smaller lines be purchased from the Indian mills. The Government of India having ruled that orders should not be given to agents or firms in India for stores to be procured from England, the Secretary of State was addressed with the view of sanction being obtained for the acceptance of the tender of Messrs. Brown and Brough & Co. for the printing papers. The Secretary of State was informed that this Government considered them cheap, that the quality was good, and that the saving expected amounted to R18,000.

Vide telegram in G.O. 284, Financial, 19th March 1900.

8. In the meantime the Secretary of State forwarded to this Government, for report, a copy of a communication from the Director-General of Stores, in which he brought to notice the fact that the Superintendent of Stationery, Madras, appeared to have himself called for tenders for the papers required during 1900-01, without any restriction as to the papers being of Indian manufacture only. The Director-General pointed out that as a result of the absence of any such restriction, tenders for some of the papers had been invited from firms in England by native firms and agents in Madras, and he drew attention to the fact that the system of obtaining tenders in Madras for papers made in England was at a variance with the Resolution of the Government of India in the Finance and Commerce Department, No. 185, dated the 10th January 1883.

G.O. 431, Financial, 24th April 1900.

G.O. 190, Financial, 31st January 1883.

In reply, this Government explained to the Secretary of State that there had been no intention on the part of the Superintendent of Stationery to obtain stores from England otherwise than through the regular medium; that the omission in the notification calling for tenders of the restriction as to the papers being of Indian manufacture only was intended as a warning to the Indian mills; that the Government would purchase its paper from the best market available; and that the call for tenders did not appear to be an infringement of the ruling contained in Government of India, Finance and Commerce, Resolution No. 185, dated the 10th January 1883, as modified by the Resolution of the same Department, No. 2586, dated the 3rd May 1889, regarding the purchase of stores manufactured in England.

G.O. 431, Financial, 24th April 1900 page 8.

G.O. 190, Financial, 31st January 1883.

G.O. 358, Financial, 8th June 1889.

9. After making certain preliminary enquiries as to the saving expected in connection with Messrs. Brown and Brough & Co.'s tender, the Secretary of State telegraphed that that firm's prices for white printing paper had been accepted, and that he awaited further instructions regarding quantities. The necessary particulars were communicated to the Secretary of State in despatch No. 2, Financial, dated 17th May 1900.

G. O. 465, Financial, 2nd May 1900, page 3.

10. On the 27th April 1900 the Secretary to the Indian Paper Makers' Association sent a telegram to this Government, which was followed by a letter, protesting against the orders for white printing paper being placed in England, and representing that the Indian mills had supplied paper for the last 10 years, and that they had not been given any opportunity of inspecting qualities upon which the orders was placed elsewhere, or of reconsidering prices, although they had tendered slightly reduced prices in face of a heavy advance in the cost of manufacture. The Paper Makers' Association accordingly requested that the order from England might be suspended, and that this Government would offer the business to the Indian mills and tell and show them exactly what English makers offered in order to give them every facility and opportunity of supplying Government requirements according to the spirit of the Government of India, Finance and Commerce, Resolution No. 185 of the 10th January 1883. As Messrs. Brown and Brough & Co.'s tender had already been accepted, the Secretary to the Indian Paper Makers' Association was informed in reply that the Government had found it more economical to place the order for white printing papers with an English firm that year, and that the decision could not be reconsidered.

G. O. 487, Financial, 7th May 1900.

G. O. 190, Financial, 31st January 1883.

G. O. 487, Financial, 7th May 1900.

11. On the 22nd May 1900, however, the Government of India requested to know, with reference to the communication which the Indian Paper Makers' Association had addressed to this Government, the circumstances under which the supply of white printing paper had been transferred from the Indian mills to English manufacturers and the action which it was proposed to take on that letter. The Government of India also forwarded for remarks a copy of a letter from the Bally Paper Mills Company protesting against the rejection by the Superintendent of Stationery, Madras, of certain paper supplied by them in March previous.

G. Os. 642, 643, Financial, 9th July 1900.

In reply, the Government of India was furnished with copies of all previous correspondence showing how it had come to the knowledge of the Madras Government that the Indian paper manufacturers had formed a combination, had practically distributed the orders of Government among themselves, and tendered accordingly, and had thus deprived the system of tender of all elements of real competition. The Government of India was also informed that it had been ascertained that it would be cheaper to place orders for the supply of white printing paper with an English firm, and that the Madras Government had therefore been compelled to accept the tender of Messrs. Brown and Brough & Co. for the supply of white printing paper during 1900-01. The terms of the reply of the Madras Government to the representation of the Indian Paper Makers' Association were at the same time intimated to the Government of India.

Pages 4 and 5 of G.Os. 642, 643, Financial, 9th July 1900.

Adverting to the question of rejection by the Superintendent of Stationery, Madras, of certain papers supplied by the Bally Paper Mills Company, the attention of the Government of India was drawn to the proceedings of Government, No. 310, Financial, dated the 23rd March 1900, copy of which had been forwarded to the Government of India with endorsement No. 311, Financial, of the same date, which contained a report from the Superintendent of Stationery on the impossibility of accepting paper that the Bally Mills had supplied. A more detailed explanation by the Superintendent of the circumstances attending the rejection of the papers supplied by the Bally Paper Mills Company was also forwarded. It was further stated that the Madras Government had been given to understand that the Bally Paper Mills Company had since ackowledged to Messrs. Dymes & Co., the local agents of the Company, that the paper supplied by it was of inferior quality.

12. Owing to the difficulty of getting a supply of good "tub-sized" paper of Indian manufacture, a supplemental indent was forwarded to the India Office in May 1900 for 170 reams of this paper. The Superintendent of Stationery recommended that the Director-General of Stores should give the requisite order to Messrs. James, Spicer and Sons, whose sample was pronounced by the Superintendent, Government Press, to be the best and cheapest.

G. Os. 515, 516, Financial, 15th May 1900.

13. In September 1900 the Secretary of State was, at the instance of the Superintendent of Stationery, requested to arrange for instructions being issued to Messrs. Brown and Brough & Co. to supply 1,000 reams of printing double foolscap, 28 lb., and 4,750 reams of printing double foolscap, 16 lb., in addition to the quantities already indented for.

G.O. 832, Financial, 27th August 1900, and despatch 4, Financial, 8th September 1900.

14. In the same month the Superintendent of Stationery forwarded, for the approval of Government, a draft of the call for tenders for the supply of paper during 1901-02, which he proposed to publish in the Gazettes of the three Presidencies. The Superintendent at the same time reported that two consignments of printing paper had already been received from

G. O. 990, Financial, 2nd October 1900.

Messrs. Brown and Brough & Co., and had been accepted after examination by the Superintendent, Government Press. The case was then examined with reference to past correspondence, and as the tenders from firms out of India were to come through the India Office and copies of the call, form of tender and contract bond were to be forwarded to the India Office for distribution among the manufacturers and suppliers out of India, it was thought that there was no objection to the call being approved. The draft of the call for tenders was accordingly approved in G.O. No. 990, Financial, dated 2nd October 1900, and the Superintendent was directed to submit copies of the call, of the form of tender and of the contract bond for transmission to the India Office. This the Superintendent did; but meanwhile the Government of India forwarded a copy of a despatch from the Secretary of State, in which His Lordship drew attention to the course pursued by the Madras Government in regard to the purchase of white printing paper from Messrs. Brown and Brough & Co., remarked that the course adopted was not one which commended itself on the score of economy or indeed any other ground, and should not be followed on any future occasion; that Messrs. Brown and Brough & Co. were stationers and not manufacturers; that had the usual course of supply been followed, manufacturers of paper, who were doubtless deterred by the conditions as to delivery and inspection at Madras, would have tendered at lower prices; and that the middleman's profit would thus have been avoided, while the cases and freight to Madras would certainly have been obtained at lower rates than those which were added to the cost price of the paper by Messrs. Brown and Brough & Co. The Secretary of State remarked that the Store Department of the India Office constituted a special agency which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and that the necessity for its expert advice was exemplified in the present instance by the fact that samples of paper containing wood pulp, which was to be specially excluded, were examined and approved by the Madras Stationery Department. The Secretary of State therefore desired that the procedure of the Madras Stationery Department might be assimilated to that of the Bengal Stationery Department in regard to the purchase of paper from England. The procedure referred to is that laid down in the Secretary of State's despatch No. 11, Financial (Stores), dated 3rd September 1896, and is that quantities of not less than 10 tons of any one description of paper should be periodically indented for from the India Office in order to arrive at a just comparison as regards quality and price between Indian and English-made papers of similar kinds.

Vide his letters on pages 6 and 12 of original of G. O. 1175, Financial, 19th November 1900.

Vide page No. 2 of Government Order quoted above.

Vide page 4 of G.O. 1317, Financial, 30th November 1899.

G.O. 1175, Financial, 19th November 1900.

Page 4 of G.O. 1317, Financial, 30th November 1899.

15. The letter from the Government of India, together with the despatch from the Secretary of State, was communicated to the Superintendent of Stationery for information and guidance, and that officer was directed to revise the call for tenders and the contract bond, as well as to cancel the call for tenders that had already been published in the Gazette, and further to cancel, if necessary, or withdraw any calls sent for publication in the Gazettes of other Presidencies.

G.O. 1175, Financial, 19th November 1900.

16. In March 1901 the Superintendent of Stationery reported that it was found that the quantities of 16 lb. and 28 lb. paper ordered from Messrs. Brown and Brough & Co. would not be sufficient to meet in full the demands for those quantities that had been sanctioned for the next official year, and he requested that the Secretary of State might be asked to place at once a further order for 5,000 reams of 16 lb. and 1,500 reams of 28 lb. paper with the firm to be delivered at Madras as early as possible in accordance with the terms of their contract for the year then current. Messrs. Brown and Brough & Co's local agents had advised, the Superintendent stated, that the quantity required could be met by the firm. The attention of the Superintendent of Stationery was thereupon drawn to the despatch from the Secretary of State, which was communicated to him with G. O. No. 1175, Financial, dated the 19th November 1900, from which it would be observed that his request could not be complied with, as it proposed to continue the procedure objected to by the Secretary of State. The Superintendent was accordingly directed to submit a supplemental indent for the supply direct by the India Office of the papers required by him.

Vide page 2 of G. O. 465, Financial, 29th May 1901.

17. The Superintendent of Stationery, with reference to G. O. No. 1175, Financial, dated the 19th November 1900, revised the call for tenders. The original notification invited firms out of India to also tender for the supply of papers, but, as revised, it invited tenders for papers of Indian manufacture only. In reporting the result of this revised call, he furnished a statement showing the rates given by the Director-General of Stores, Messrs. Brown and Brough & Co., Messrs. Spicer and Sons, and the Indian mills in respect of the following descriptions of paper:—

G. Os. 465, 465, Financial, 29th May 1901, page 3.

(i) Writing paper.
(ii) White printing paper.
(iii) Badami (half-bleached) or buff printing paper.
(iv) Cartridge paper.
(v) Blotting-paper.

On an examination of the rates it was decided that (i), (ii), (iv), and (v) should be obtained through the India Office. In the case of (iii), the Indian rates were found to be more favourable; but with the view of testing whether it would be more economical to purchase this paper locally, it was directed that the Secretary of State's rule be applied, and that in the three cases in which the quantity required exceeded 10 tons, the paper should be obtained through the India Office, while in one case where the quantity required was less than 10 tons, the paper was to be purchased locally. A supplemental indent received from the Superintendent of Stationery in accordance with these instructions was forwarded to the India Office with letter No. 466, Financial, dated the 29th May 1901.

G. O. 337, Financial, 11th April 1901, printed on page 8 of G. O. 465, Financial, 29th May 1901.

18. Referring generally to the action taken in this matter since the combination amongst the Indian mills was discovered, the Superintendent of Stationery in his last administration report remarks that "disregarding the warnings given in 1899 as to price and quality the tenders of the Indian mills in combination were so unsatisfactory that in 1900 the Government decided to get supplies from England, and 24 lakhs worth of paper was obtained at a very substantial saving of cost. In the following year the Indian tenders being no more satisfactory than before, paper of all descriptions was indented for through the India Office to the value of ₹4,92,488 at prices representing a saving of ₹1,31,419."

G. O. 674, Financial, 1st September 1902, page 3.

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G. I. C. P. O.—No. 191 F. & C. D.—25-11-1903.—54—H. A., etc.

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REPORT

OF THE

COMMITTEE APPOINTED BY THE GOVERNMENT OF INDIA,

IN LETTER FROM THE FINANCE DEPARTMENT, No. 5843 S. R.,

DATED THE 1ST NOVEMBER 1902, TO THE GOVERNMENT OF BENGAL,

TO CONSIDER CERTAIN SUGGESTED REFORMS

IN CONNECTION WITH THE

ADMINISTRATION OF THE DEPARTMENT OF STAMPS AND STATIONERY, AND THE PUBLIC PRESSES.

II.—APPENDICES.

CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.

1903.